

Núria Torredemé Páez

**A STUDY OF PORT AVENTURA WORLD'S
CORPORATE SOCIAL RESPONSIBILITY**

ENVIRONMENTAL ACTIONS

FINAL DEGREE PROJECT

Double Degree in Business Administration and Law



**FACULTAT D'ECONOMIA i EMPRESA
Universitat Rovira i Virgili**

Reus

June

2022-2023 school year

Index

1.	<i>Title, resume and key words</i>	4
2.	<i>Presentation</i>	6
3.	<i>Introduction</i>	8
4.	<i>Corporate Social Responsibility</i>	9
a.	Concept and origin	9
b.	Legal frame work	11
c.	Principles of CSR established in ISO 26000:2010	12
d.	Scope of application	13
i.	Internal	14
ii.	External	14
e.	Fields and objectives	15
f.	From fulfilling an obligation to supporting Corporate Social Responsibility objectives	16
g.	Implementation and impact measurement	18
h.	Corporate benefits from CSR	19
i.	Internal benefits	19
1.	Economic	19
2.	Risk prevention	20
3.	Organization	20
4.	Recruitment and retention of talent	21
ii.	External benefits	22
1.	Improve corporate image and reputation	22
2.	Attract financing	23
3.	External relations and gaining recognition	23
4.	Competence	23
5.	Customer loyalty	24
5.	<i>Environmental field of CSR</i>	24
a.	Characteristic notes	24
b.	Legal framework	25
c.	Certifications	26

i.	Global environmental management	27
1.	ISO 14001 certificate - Environmental Management Systems	27
2.	EMAS certification	27
ii.	Circular economy	28
1.	Zero Waste certification.....	28
2.	Environmental Product Declarations	29
iii.	Climate change	29
1.	Organizational/events carbon footprint: calculation, reduction, offsetting.....	29
2.	Regulatory Verification of Greenhouse Gas Emissions	30
iv.	Resource Management	30
1.	Water footprint certification	30
2.	ISO 50001 energy management system certification.....	30
d.	Certification benefits for companies.....	31
6.	<i>Sustainable Development Goals.....</i>	31
a.	Agenda 2030 of Sustainable Development	31
b.	Goals	32
i.	Environmental goals	32
c.	Sustainable Development Goals and its relation with Corporate Social Responsibility	33
7.	<i>Port Aventura World</i>	34
a.	Port Aventura's history.....	34
b.	Port Aventura World and Corporate Social Responsibility.....	35
d.	Environmental actions and certifications.....	38
i.	Global environmental management	38
ii.	Circular economy	39
iii.	Climate change	40
iv.	Resource management.....	40
e.	Conclusions	40
8.	<i>Practical application and methodology</i>	41
a.	Initial hypothesis	41
b.	Quantitative investigation	42

i.	General objective.....	42
ii.	Specific objectives	42
iii.	Universe Under Study	42
iv.	Methodology	43
v.	Analysis of the results obtained.....	43
c.	Qualitative investigation.....	50
i.	Anna Sabaté interview	51
ii.	Amaya Belacortu interview	51
iii.	Carlos Cerdá and Joan Marc Bergada interview	52
iv.	Conclusions	53
9.	<i>Conclusions</i>	53
10.	<i>References</i>	56
11.	<i>Annexes</i>	<i>Separate document</i>

1. Title, resume and key words

Title: A study of Port Aventura World's Corporate Social Responsibility. Environmental actions.

The main purpose of this paper is to analyse the effects of Corporate Social Responsibility when companies decide to carry out responsible environmental actions. Therefore, at the beginning of the paper, the concept of CSR is studied globally. Subsequently, the environmental field is explained further since it is the one that has gained greater importance in recent years, and the role of companies, especially in the tourism sector, is essential to preserve it.

In order to verify how all these concepts operate in the business reality and their effects, the case of Port Aventura will be analysed, through a qualitative and quantitative study that will allow the development of the conclusions of the work.

Key words: Corporate Social Responsibility, environment, Port Aventura World.

***Títol:** Estudi sobre la Responsabilitat Social Corporativa de Port Aventura World. Accions mediambientals.*

La principal finalitat del present treball es analitzar els efectes de la Responsabilitat Social Corporativa quan les empreses decideixen realitzar accions mediambientals de responsabilitat. Per tant, a l'inici del projecte s'estudia el concepte de l'RSC de manera global. Posteriorment, s'aprofundeix respecte de l'àmbit mediambiental que es un dels que ha pres més importància al llarg dels darrers anys i el paper de les empreses, especialment del sector turístic, es fonamental per conservar-lo.

Per poder comprovar com tots aquests conceptes operen en la realitat empresarial i els seus efectes, s'analitzarà el cas de Port Aventura, mitjançant un estudi qualificatiu i quantitatiu que permetrà poder desenvolupar les conclusions del treball.

Paraules clau: Responsabilitat Social Corporativa, medi ambient, Port Aventura World.

Título: Estudio sobre la Responsabilidad Social Corporativa de Port Aventura World. Acciones medioambientales.

La principal finalidad del presente trabajo es analizar los efectos de la Responsabilidad Social Corporativa cuando las empresas deciden realizar acciones medioambientales de responsabilidad. Por lo tanto, al inicio del proyecto se estudia el concepto de la RSC de manera global. Posteriormente, se profundiza respecto del ámbito ambiental ya que es uno de los que ha cobrado mayor importancia a lo largo de los últimos años y el papel de las empresas, especialmente del sector turístico, es fundamental para conservarlo.

Para poder comprobar como todos estos conceptos operan en la realidad empresarial y sus efectos, se analizará el caso de Port Aventura, mediante un estudio cualitativo y cuantitativo que permitirá poder desarrollar las conclusiones del trabajo.

Palabras clave: Responsabilidad Social Corporativa, medioambiente, Port Aventura World.

2. Presentation

Nowadays, the evidence demonstrates that the current situation in which we are living demands making decisions in accordance with the well-being and protection of the environment. Problems such as the climate crisis, pollution, glacier melts or abusive consumption, among others, have a very close relationship with the business environment.

We are facing a socio-environmental panorama that continues to multiply due to the advance of a predatory system, with the tourism as one of the main areas that participate actively in the deterioration of the environment and social field.

Due to all the reasons mentioned above, Corporate Social Responsibility (CSR) has a considerable importance in the world we live today because it takes into account all the important factors for the society, that are essential to be able to carry out the change that is needed currently.

The main role of a business is not anymore to maximise shareholders return. Few years ago, companies began to worry about environmental issues, and social problems, especially in the towns closest to them. These concerns, together with the regulations on the matter that have been introduced, have made Corporate Social Responsibility a key factor in the current economic environment.

The choice of this area to do the Final Degree Project is due to the current importance of taking care of the environment, and to be able to know and analyse which are the benefits that companies can obtain having a more sustainable vision, specially how this affects Port Aventura, one of the best-known tourist attractions in Spain.

In the same line, I chose this work area due to my interest in the circular economy, in carrying out actions for the benefit of the community and in being able to see first-hand how the decisions made in the company have a great impact, not only in its closest environment, but also at higher levels.

In addition, I have considered it necessary to analyse this issue from the perspective of Port Aventura World (PAW), since as an eventual worker who has been with the company for three summers, I have been able to verify that PAW establishes CSR as a key element in its daily activity.

In relation to the subjects that have had the most influence on the choice of this project, studied in the degree of Business Administration, are Organisational Behaviour, Strategic Direction, Citizenship and Business Organization. For the data analysis, it is also used the knowledge acquired in the subject of Market and Applications Research.

In each one of them it was learned the different existing business models and how these interact with the citizens and the environment and therefore, the influence of the company's decision-making on these.

Another issue that should be pointed out is the competences I have acquired during my degree that will be used to carry out this assignment. Some of them are the ability to analyse and communicate in a clear and effective way the information collected and the analysis of data acquired through quantitative and qualitative sources, as well as its subsequent interpretation.

In accordance with all the arguments explained before, the main goal of this project is to be able to analyse CSR from a professional perspective, highlighting the environmental actions that Port Aventura World can carry out in this regard and how it communicates them to the citizens.

Therefore, this work represents proof of my position regarding environmental commitment.

3. Introduction

Corporate Social Responsibility is a concept that has been booming during the last years. For many years, the practices now known as Corporate Social Responsibility were philanthropic activities that weren't part of the company's objectives. In fact, they were seen as an independent activity. This perspective has been changing during the last years and nowadays, the majority of the companies have learned that social and environmental actions into business are a cutting-edge innovation that contributes to a competitive advantage and allows them to establish themselves in a very good position in the market.

It is commonly known that one of the key roles to minimize the impact that our actions are having on the environment is that of business organizations. For this reason, it is convenient to talk about how carrying out activities for the benefit of society and taking care of the environment, ends up also benefiting the companies themselves.

Specifically, the touristic sector presents a prominent backwardness about the adoption of voluntary commitments towards the environmental and social reform with respect to other industry sectors, despite being demonstrated that its responsibility is bigger; as it is going to be explained further in this assignment.

As it was said by Tompkins in 2009, a recognized environmentalist who dedicated his life to buy land to convert it into protected parks, "*international tourism will be identified as the number one environmental enemy*" (Buades, 2010).

Therefore, Corporate Social Responsibility has a great impact on the economy, the society and the environment of a country and worldwide. Specifically, for the elaboration of this paper, I am going to focus on how the environmental field of the CSR is applied to Port Aventura World, an entertainment resort of Villa-seca and Salou that constitutes one of the largest holidays and family leisure destinations in Europe.

Nowadays, the tourism sector is very important for its economic and social impact. Specifically, the services sector, in which the tourism is included, represented a 68.4% of the assets of all economic sectors in the third trimester of 2022 in the province of Tarragona. One of the main tourist attractions is Port Aventura World, which in the last years received in average three and a half million visitors per year.

Port Aventura is not only a profitable business for its owners, but it also contributes, along with *Parque Warner*, in a 3% of the Spanish tourist Gross Domestic Product. In addition, Port Aventura World also works to be better off in terms of sustainability and environmental concerns.

In this assignment the evolution and historical background of Corporate Social Responsibility and the current situation is going to be analysed, in connection with the benefits CSR brings not only to companies, but also to the whole society.

Furthermore, some of the most important environmental certificates that companies can get to verify that they comply with the current legislation will be mentioned, focusing on the ones obtained by PAW.

To conclude the theoretical part of the study, the main characteristics of Port Aventura World and the most important environmental actions it carries out will be described.

In this way, the main purpose of the work is the study of the environmental actions developed by Port Aventura in the field of CSR. This allows us to develop the following hypothesis: "The environmental policies of CSR of Port Aventura World are not known by a large part of the citizenry".

This statement will serve as a guide in developing the stated objective and completing the work. To prove or contradict this hypothesis, the practical part is developed as follows.

The methodology used to prove or disprove the hypothesis is through surveys and interviews. The first are based on knowledge of the citizenry and are distributed online based on close contacts and the distribution of these. The interviews are conducted with members of the CSR and Communication and Press team of Port Aventura World.

With respect to the information sources, the majority of the information to complement the theoretical part is obtained from secondary sources. In addition to this, the interviews and surveys will give me data, quantitative and qualitative, about how environmental practices are done in PAW, which are a primary course.

Based on the compilation of all this information, the following study is developed.

4. Corporate Social Responsibility

a. Concept and origin

CSR is a concept relatively new that is originated in the variations of the economic environment, the globalisation and crisis some countries suffer. In turn, CSR is about sustainable wealth creation in three fields: economy, society and environment.

It is important to recognise that there is not a unique agreement on the exact definition of this term, but all of them have something in common and this is the compromise and action the company must do in terms of CSR beyond economic revenues.

The origin of the concept CSR comes from the economist Howard Bowen who explained it in his study "*Social Responsibility of a Businessman*" in 1953. This concept surged due to the protests against the condemnable and degrading corporate politics of some American companies.

Bowen understands the CSR as making decisions according to the vision and objectives of a company in the long term. What is more, he also defends that company's operations must be in accordance with the values and culture of the society in which it operates.

Howard R. Bowen proposed some ideas in order to increase the response capacity of the business management toward the social interests, some of which are now accomplished in many companies, such as: an external social audit made by independent professionals to evaluate enterprises' practices, a change in the composition of the board of directors facilitating the incorporation of the points of view of other stakeholders in addition to the shareholders, and the development of business codes, now known as good governance codes, which establish good ethical practices that companies should imitate.

Before Bowen's appreciation of CSR there were some connotations that could reflect CSR as we know today. Ancient Chinese, Egyptian and Sumerian writings established rules for commerce to promote trade and consider the wider public's interests; which is, ultimately, the main target of Corporate Social Responsibility.

Additionally, in the decade of 30 and 40's there were many studies, such as the ones written by Bernard, Clark and Kreps, who started to introduce a new kind of obligations in the management activities of the company's directors oriented to a greater awareness of what we know today as Corporate Social Responsibility (Ayala del Pino, 2021).

In contrast with Bowen's definition, Edward Freeman in 1984 considered that shareholders are the only ones affected by company's decisions and therefore, this have to organise themselves around their relations with its shareholders.

On the other hand, attending to the concept the European Commission established in 2021, which is the most accepted for the experts, CSR is the social and environmental concerns that a business should take into account in its regular activity and with the relations with its stakeholders. It is also added a relevant aspect in this definition, which is that the implementation of these policies is voluntary, in spite of the minimum required by the law in this field.

In Spain, the origin of CSR is at the end ninety's, when globalisation was starting to be relevant in the economy field. In this scenario, companies were concerned about the approaches they needed to take to internationalise its activities (Martos, 2017).

The Forum of Experts of the Ministry of Labour's definition of CSR expanded the one from the European Commission by explaining that a part from the strict compliance of the legislation regarding these issues, it was crucial the voluntary integration of it in their daily basis operations, in their mission and policies. In addition, companies should also give more importance to social, labour, environmental and human rights concern at the same time they enhance their relations with all their stakeholders.

As Kliksberg explained in 2006, the social responsibility of the enterprise demands a "good corporate governance", in the inside and the outside of the company. This ensures the credibility and stability of the businesses activities and contributes to its growth and to improve their goodwill (Wojtaroski, 2016).

To sum up, CSR is a tool used in the management of a company that allows the organisation of an enterprise to implement actions oriented to the future that provide not only an economic benefit, but also that considers the interests of all the stakeholders, such as the shareholders, workers, suppliers, clients, society, environment, etc.

The fact that these actions are oriented to the future means that they are not simply activities that the company does occasionally. Instead of this, they are permanent and imply a commitment from the organisation.

b. Legal frame work

In this section there will be analysed the different regulations about this concept.

First, analysing the European regulations, it is important to attend to the Directive 2014/95/UE, which modifies the previous Directive 2013/34/UE with respect to the disclosure of non-financial information and diversity information by certain large companies and certain groups. Its main goal is to require large companies to make a timely disclosure of non-financial information in order to provide the stakeholders a comprehensive picture of the evolution and the impact generated by the activity it develops.

Considering that, Law 11/2018 is regulated in Spain, which modifies the Commercial Code, the consolidated text of the Capital Companies Law and the Account Audit Law in matters of non-financial information and diversity.

What this law intends is that the subjects affected by it, that is, companies with more than 250 workers, present a set of information related to their non-financial activity, structure and organization. It has been specified that this term implies the environment, human rights, the fight against corruption, issues of social interest and workers' rights.

This list of matters has been expanded by Law 5/2021, which modifies the Capital Companies Law.

It is important to attend to article 49.6 of the Spanish Commercial Code, which establishes the details that the consolidated non-financial information statement must include, which are, among others, the impact of the company's activities, at least environmental and social, and those adopted to favour the principle of equal treatment and opportunities between women and men.

The concept of CSR is also found in article 529 ter 1^o a) of the Capital Companies Law, which was introduced by Law 31/2014 that modified it. This establishes that the CSR policy is a non-delegable power of the board of directors of listed companies.

In 2015, the National Securities Market Commission approved a Good Governance Code with principles, recommendations, and rules that are very useful for companies so that they do not carry out unethical practices, a fact that is directly related to CSR.

The main novelty of this code is the drafting of CSR recommendations because it presupposes an essential characteristic for the constitution of good corporate governance.

In the same way as Law 31/2014, the Code establishes that the CSR policy is a power that cannot be delegated by the board of directors. In addition, it makes several recommendations in this regard, some of which will be highlighted below.

In recommendation 53, it is established that the supervision of compliance with the policies on environmental, social and good governance aspects should be attributed to one or several committees of the board of directors specialized in each matter. On the other hand, recommendation 55 lists the aspects that the company's environmental and social policies must address, which are the methods for monitoring compliance and the channels of communication and dialogue with stakeholders, among others.

We can see how in the different regulations, both European and Spanish ones, CSR is referred to as non-financial information statements. Through the directives and laws that have been exposed, the obligation to present them has been imposed; thus, complying with the communication phase for the implementation of CSR is an essential action, as it will be exposed in later sections.

c. Principles of CSR established in ISO 26000:2010

The International Organisation for Standardization is a non-governmental international organization that gives support to innovation and provides solutions to global challenges.

It was found in 1947 in London with 67 technical committees, which were groups of experts in a specific subject.

The ISO 26000:2010 standard refers to the fact that the impact of an organization environmental actions' is a critical part of measuring its effectiveness and overall performance.

This regulation establishes seven principles that must be followed by organisations, which are:

- Principle 1. Accountability: the enterprise must provide the non-financial information, which means, the information about CSR, to the competent authority to value its impact and prevent the negative one.
- Principle 2. Transparency: organisations should inform in a clear, precise and complete way about all the politics that are being carried out of which they are responsible. In addition, this information should be easily available to everyone.
- Principle 3. Ethical behaviour: the behaviour of an organisation should follow the values of honesty, sustainability, equity and integrity with respect to people, animal, environment and all its stakeholders.
- Principle 4. Respect for the interests of the interested parties: the company must consider all its stakeholders when deciding. This follows Edward Freeman's stakeholder theory, according to which the need to promote constant and honest dialogue with the company's stakeholders is defined. What it intends is to satisfy their needs and take into account their opinions and preferences.
- Principle 5. Respect for the principle of legality: this principle talks about the supremacy of law, according with it the law must be obeyed by everyone.
- Principle 6. Respect for the international norm of behaviour: in the same line as the previous principle, the company must comply with the international regulation.
- Principle 7. Respect for the Human Rights: the company must act and decide in accordance with respect for Human Rights and recognize both its importance and its universality.

d. Scope of application

Corporate social responsibility is a cross concept that can be applied to many spheres of a company and for this reason all the actions related to it must be developed within

the framework of the current and basic activity of the organisation, the human resources, the environment, customers interests, job security, transparency and social ethics.

When implementing CSR in a company it is very important to consider that the plan of action must have a permanence vocation, which means that it must come from the idea that it has to last for a certain period of time and needs to be long term oriented. In addition to that, a good implementation of CSR by the company cannot be achieved without the firm's commitment of senior management, since in the end they are the ones who must approve the actions that are carried out and are the visible face of them.

Now that this information is available, the areas of CSR action are going to be explained, dividing it into two groups: actions related to the internal sphere of the company and those that refer to external application.

i. Internal

With reference to the internal area of a company, this is related to aspects such as the human resources, job security and the basic activity of the organisation; therefore, some performances that can be executed by a company in this field are:

- Recruitment of personnel ensuring non-discrimination and promoting equal opportunities between genders.
- Provide training and promotion possibilities within the company to current workers.
- Take into account the interests and concerns of workers and all affected parties and involve them in the adaptation process of the company towards the model focused on CSR.
- Implement actions to reduce the waste of resources and pollution, dispose of these residues correctly and reduce energy expenditure.

ii. External

The external scope of CSR in a company is related to carry out actions to achieve a constant improvement in the company's relations both with society and with the rest of the actors and interest groups that it has, such as:

- Show the same concern for meeting the needs of all stakeholders and that they are taken into account in the company's decision-making.
- Be up to date and comply with all regulations relating to CSR.
- Integrate into the environment in which the company is located, creating jobs for the closest towns and promoting the development of society.

- Respect and promote the rights included in the Universal Declaration of Human Rights, demanding their compliance at the company level, but also at the national and international level.

e. Fields and objectives

As it was mentioned before, CSR operates in three main fields, therefore is relevant to explain them in this section.

The economy responsibility talks about creating the maximum corporate's value for the shareholders and to boost the annual benefits by the adequate destination of the capital and fulfilling their interests.

With respect to social responsibility, this promotes the respect for the culture, laws, habits and social standards providing that they respect human and ethic basic rights. This is a relevant field of actuation because it involves workers, and if they are treated well and fell motivated, they will be more productive.

Some actions that can be carried out in the company are to ensure equal pay between people of different sex or ethnicity, offer jobs to people at risk of social exclusion, stablish flexible schedule to workers and collaborate effectively with the locality or do voluntary work.

Finally, the environmental responsibility induces companies into introducing sustainable development in their processes and reutilising raw materials without using unnecessary energy. This area also includes raise awareness among the immediate surroundings to take care of the environment and spread these values among all levels of the company.

Knowing where the concept of Corporate Social Responsibility comes from, for a better understanding of it, it is relevant to talk about the main objectives of the practices that the fields mentioned above imply.

One of the objectives of Corporate Social Responsibility is to satisfy and meet the necessities of all the stakeholders, which means creating value for each one of them. This can be possible with the implementation of social and environmental actions because consumers are willing to buy more products from a company they can trust, in the same way that suppliers prefer to form partnerships with companies they can rely on or workers want to apply for a job from a company they respect and where they can fell valued.

Secondly, CSR is aimed to provide companies with the necessary skills to develop a sustainable company model encouraging them to use in all areas and processes sustainable products.

In addition to that one, it has a leading role the respect for Human Rights in the professional field and to reinforce the engagement and awareness of the organisations for the main concerns and interests of the society.

Finally, none of the above objectives can be reached if the culture of CSR is not spread through all levels in a company, in which they have to share the same values and be aware of the current legislation in order to comply it.

f. From fulfilling an obligation to supporting Corporate Social Responsibility objectives

Corporate Social Responsibility, as it is going to be analysed in this study, is a concept that has always been in constant evolution, but even more in the last years.

If we look at what happened before the 1990s, the philosophy of companies was to implement social and environmental actions in order to enhance its image and reputation, therefore the ultimate objective of this type of culture was to “do good to look good” (Kotler, 2004). In that time, organisations were subjected to a fixed annual budget depending on revenues or earnings, which meant that they only cared for economic issues.

In this time frame, objectives were oriented to the short term, so the future impact that the company's actions could have was not considered. What is more, only one group of all the stakeholders was taken into account and had influence over the decision making, and they were the shareholders.

In most cases, these social responsibility actions were limited to issuing checks in favour of certain entities with little or no control over them, so it was not an option to quantify the outcomes for an evaluation.

On the contrary, the new approach that has been established since 1990's is focused on long-term commitments. Companies went from fulfilling an obligation and doing the things as easily as possible to “do well and do good” (Kotler, 2004). Nowadays, corporations select voluntarily initiatives that share their corporate values and business goals, in which are now already included social and environmental concerns.

Some of the actions we can appreciate now that before were inconceivable are to share channels with the partners, to offers volunteer employee time and flexible schedules or

to fund alliances with external partners. In this sense, it is intended to do everything possible to offer the maximum.

There are five driving forces of CSR (Werther, 2011) that can explain this paradigm shift in recent years and will be briefly analysed below:

- Growing affluence worldwide, which implies that since societies are rich and they can afford to choose the product they want to buy between a huge variety, they have also the ability to enforce strict regulations, along with legislators, and to penalize those companies that do not obey them. This can easily be summed up as that societies expect more from companies than simply selling their product or service.
- Ecological sustainability concern. It has been demonstrated that companies that care about the environment and take actions in respect, are best valued by the citizens.
- Globalization. Since most of the companies operate internationally, they are also exposed to more communities, which have different values and concerns, and they cannot fail to meet the expectations of any of them.
- The brand. As it has been said previously, consumers have great bargaining power, so they are willing to pay more for the product of a brand they know and trust.

Another movement that promotes the implementation of CSR are the Environmental, Social and Governance criteria (ESG). This concept is referred to the factors that make a company sustainable through its environmental, social and good governance commitment. Taking these aspects into account promotes sustainable, responsible and ethical investments and causes that long-term company profits are more reliable and efficient. Therefore, the ESG criteria are defined as indicators of quality of the companies that delimit their responsibility towards these elements and the society that surrounds them.

To sum up, it can be seen that companies nowadays still want to be perceived as the bests in the market and want to enhance their reputation. Despite this, it is also true that they do not only comply with the regulations, but they also take voluntary actions to promote sustainability and to take care of social necessities in ways that were inconceivable before.

g. Implementation and impact measurement

Before entering into the assessment of the benefits that Corporate Social Responsibility brings to the company, it is necessary to analyse how it can be implemented and the impact it generates.

Firstly, each company's group of interest has different needs that have to be met by the company. The necessary actions that must be carried out for shareholders will not be the same as those required by workers or consumers. The key lies in finding the ideal point where all of them can be satisfied at the same time, even if they are very different from each other.

Secondly, the implementation of CSR must be considered as any other area of a business. Therefore, all projects related to it must set and prioritise its goals and define the necessary resources to implement it.

After this, the group in charge of the project should measure the results and track constantly the evolution of the indispensable factors and modify those areas which are not succeeding as it was expected.

Finally, all actions taken must be communicated both to the business environment and to the closest community and society. This last phase is very important in order to receive feedback from the different interest groups that have been taken into account in the first stage of the analysis and to check if their needs are being met.

Knowing now what the company must carry out to implement a corporate social action plan, it is necessary to comment on some techniques to measure this implementation.

The Triple Bottom Line (TBL) was used the first time in 1994 and its main objective is to measure and evaluate the success and sustainability of an entity. The TBL considers three aspects: profit, people and planet (Miller, 2020). Therefore, it can be proved that it does not only measure the financial development, but also does the social and environmental ones.

Another way to control the actions carried out by the organization is through the GRI standards, which were created by the Global Reporting Initiative, an institution born in 1997 due to an ecological tragedy that happened in Alaska. These standards are compliance indicators, which are already used by most companies for the preparation of non-financial reports and environmental or sustainability papers.

Finally, obtaining the certifications described below, as well as meeting the requirements to be declared a B Corp company, are a tool to ensure that companies comply with CSR.

h. Corporate benefits from CSR

Companies that take CSR into account in their decision-making have the opportunity to obtain advantages that they would not be able to enjoy without it. In this way, if CSR is implemented in the management of a company in the appropriate way it will be possible to obtain not only a competitive advantage, but also benefits at all levels.

In turn, a classification of these benefits according to their scope of affectation will be made, thus distinguishing between internal and external benefits.

Internal benefits are those that can be directly related to the management of the company, its employees and the rest of the internal stakeholders.

On the contrary, the external benefits are all the advantages that come from stakeholders that are not part of the company, that is, customers, suppliers, society and competitors, among others.

i. Internal benefits

1. Economic

One of the main benefits that CSR brings to companies are the increase in their benefits through the reduction of costs. This reduction in costs is referred to both fixed and variable costs that any company must face.

The fixed costs of the company are those that do not vary depending on the activity of the company. On the contrary, the variable costs are the expenses generated based on the activity executed by a company.

The former will be reduced thanks to the energy savings that the company will implement to try to combat the effects of climate change. In this way, actions such as turning off unnecessary lights or air conditioners will be carried out. In addition, many companies also resort to the installation of photovoltaic panels, which, although they require a higher initial investment, they imply a reduction in energy expenditure in the long term and, therefore, lower costs.

Variable costs can be reduced because the company carries out recycling, reuse and waste reduction actions. These activities will imply a greater use of the resources already available and, therefore, a reduction in the acquisition of them and of raw materials.

In addition, valuing other advantages produced by CSR that will be discussed later, an increase in income can also be produced as a result of the greater productivity of its workers, the loyalty of its current clients and the access to new markets.

2. Risk prevention

CSR is a very useful and effective instrument to mitigate the potential risks that companies may face in the exercise of their daily activity.

Compliance with legal rules and the regulation of the previously mentioned codes of conduct, along with the establishment of minimum requirements in the selection of suppliers and the incorporation of environmental, social and human rights conditions in the value chain, minimizes the risk that companies may be fined for "malpractice" or professional negligence.

In addition, if the entities comply with this regulation, it allows them to anticipate future legislative events and, therefore, the cost of subsequent adaptation is lower when the law obliges to implement it.

3. Organization

Related to all the arguments presented above, organizational advantages that affect the company as a whole can also be appreciated.

In the first benefit, reference was made to the reuse and recycling of materials carried out by the company under CSR, and this ultimately also represents an organizational benefit since the company is managed in a different way than it did before, that is to achieve greater effectiveness and efficiency.

The main organizational change that companies have adopted has been the digitization of their data so that there are no longer large piles of paper and documents. While favouring the environment, there is a decrease in purchases of these materials, and at the same time it reduces the costs.

In addition, awareness with the environment also causes greater control when purchasing products and raw materials to buy only those necessary and not waste them. This action, eventually, ends up also reducing the expense of the company.

On the other hand, CSR is an incentive for research and development of innovative products and services. Therefore, the development of products that allow them to innovate and differentiate themselves from their competitors is promoted.

This factor may mean that the company can access new market segments to which it was not accessible previously. This generates new growth opportunities for the company that directly imply an increase in its benefits.

Another input of the innovation process involves the dialogue with the different stakeholders, who, in addition to feeling valued because their opinions are heard, can propose solutions thanks to communication between the different ranks.

4. Recruitment and retention of talent

The benefits that will be analysed below specifically affect one of the most important interest groups of the company, the workers. It is essential to consider and satisfy the demands of workers because this causes an improvement in the working atmosphere and, therefore, an increase in productivity.

Companies must offer plans to find a balance between professional and personal life, allowing flexible entry and exit times or offering childcare or similar services for the workers' relatives.

On the other hand, equal treatment and opportunities between women and men must be guaranteed. In this sense, the percentage of women that must be in each business rank can be regulated in the company statutes.

Cultural diversity and the promotion of the inclusion of people with disabilities and risk of social exclusion must also be respected through their hiring.

All these actions allow workers to feel identified and share the values of the company, so they will work in a committed way with the company so that obtaining a good result will feel like their own merit and therefore, their productivity will surge.

It is necessary to mention here an important group of society, and these are the Millennials and Generation Z.

According to the definition of William Strauss and Neil Howe, millennials are those people who were born between the years 1982 and 1996, although there are other authors who establish the minimum limit in the year 1980. On the other hand, Generation Z includes those potential workers born after the year 1997.

These groups of people, as employees, have a very defined work environment in which they position themselves and their demands on companies. They demand flexible human resources policies that favour geographical mobility and align with their personal lives.

The graph below corresponds to a study on the main concerns of Millennials and Generation Z in 2020 and 2021. As you can observe, both generations give the same importance to caring for their health as to combating climate change. Therefore, these

are the two main factors that they consider when starting their professional career in an organization.

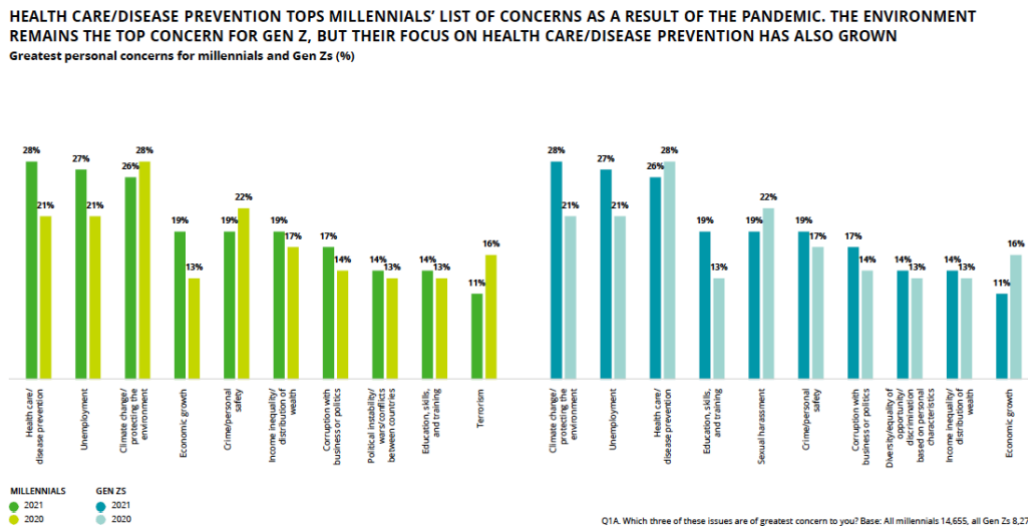


Illustration 1. Greatest personal concerns for Millennials and Gen Zs (%). Recovered from <https://www2.deloitte.com/content/dam/Deloitte/mk/Documents/about-deloitte/2021-deloitte-global-millennial-survey-report.pdf>

It is necessary to comment that these data have been modified as a consequence of the COVID-19 pandemic between the two years analysed, since, before this, the workers gave more importance to their training in the company and to unemployment.

According to a study carried out by Universum Global, in 2025 Millennials will represent 75% of the total global workforce; and according to a second study by the same entity, Generation Z will account for 40% of it in 2040.

The retention of talent by companies is favourable in every way, since it allows them to have a competitive advantage over the rest, reduces absenteeism and turnover rate, and their great affinity with technology means new opportunities for the company to improve efficiency in their processes.

ii. External benefits

1. Improve corporate image and reputation

Reputation is therefore the set of intangible elements that make it up, such as business ethics, transparency, social actions and environmental care. This is essential for companies as it is the factor that allows them to differentiate themselves and gain a competitive advantage.

For these reasons, it is important to properly implement Corporate Social Responsibility, due to the interactions with employees, customers and suppliers and the setting of

minimum ethical standards for sustainability promote an improvement in company's reputation.

2. Attract financing

As discussed in previous sections, the responsible behaviour of companies entails the implementation of Good Governance Codes, which promote transparency and credibility in the market.

With these practices, companies reduce the risk in their operations and, therefore, bring added value and security to their actions by strengthening investor confidence. This is because investors prefer to spend their money on responsible and sustainable organisations from which information is easily available.

3. External relations and gaining recognition

Thanks to the actions carried out by the company within the framework of Corporate Social Responsibility, the company has access to a wider network of external contacts. In this way, CSR also entails a better relationship with governments and other key public agencies.

This allows them to become more popular for their corporate philosophy and personality, becoming better known and being able to open up to new markets.

Today, many awards and recognitions are emerging in the areas of sustainability and responsibility. A good example is the Social Enterprise Award, which recognizes the innovative and strategic actions that generate value for the society and the company itself; or the Third Week Global CSR Award, with which companies share the social responsibility actions they have been carrying out.

Winning these awards is a way of publicly recognising the efforts made by companies in their fight against climate change and social injustices. In addition, they help to disseminate business initiatives in non-business environments, thus improving their relationship with them and increasing their credibility.

4. Competence

Corporate Social Responsibility can have a very positive influence on the competitiveness of companies for numerous reasons.

The first of these is that, as already mentioned, it allows a greater efficiency of its production processes through a greater use of its raw materials.

Similarly, taking workers into account improves their productivity and possibilities for innovation, thus retaining talent and preventing them from working for a competing company.

On the other hand, it improves its image and reputation so it is positioned in a better position in the minds of consumers than that of its competitors.

5. Customer loyalty

Consumers are attracted to companies that care about the environment, value their employees, have a close relationship with their local environment and strive to fight corruption.

According to a study by International Business Machines (IBM), promoted by Morning Consult, 82% of Spanish consumers prefer to deal with environmentally responsible companies.

For this reason, CSR is a key element in achieving consumer loyalty. Advertising of such actions carried out by the company makes it easier for consumers to identify with them and to commit to them.

5. Environmental field of CSR

a. Characteristic notes

The main objective of this work is to be able to understand the environmental approach of Corporate Social Responsibility. For this reason, this chapter examines the main environmental actions that companies can carry out and the various regulations and certifications they can obtain.

It should be pointed out that the environmental aspect of CSR is not a reference point that goes beyond the economic and social sphere, but it is studied in this paper due to its current importance.

As it has been mentioned throughout the exposition of the work, the role of companies is fundamental in the struggle to preserve the environment. For this reason, they must really know what effect they have on the environment and try to mitigate the negative ones.

Nowadays, the environmental activity of companies is subjected to two types of control: legal and public or social. The first concerns existing regulations on maximum temperature control which individual establishments may set, the limit on waste management or the pollution they generate.

Secondly, because there is an information society and thanks to new technologies, bad environmental practices can lead to a scandal that will damage companies in the long term, or even permanently (Werther, 2011).

b. Legal framework

This section analyses the existing regulations on environmental regulation for companies.

The national laws and European Directives set out in section 4.b, which referred to regulation of CSR, are also applicable to the environmental field of CSR, but it also has its own rules which aim to impose obligations on companies to commit to the environment.

These include Law 26/2007, of 23 October, on Environmental Liability, which incorporates Directive 2004/35/EC of the European Parliament and the Council of 21 April 2004, on environmental liability with regard to the prevention and remedying of environmental damage.

The aim of this directive is to incorporate the 'polluter pays' premise, which is also based on the principles of prevention of damage. In this way, the Directive and the subsequent law provide for a new system of compensation for environmental damage to enable those responsible to take the necessary measures to prevent damage to natural resources, and to limit or eliminate further damage to the environment, when damage has already occurred.

There are also specific provisions on the environment, some of which will be discussed below. These are laws that establish mandatory actions that enterprises must follow to be more sustainable and environmentally efficient.

Law 20/2009, of 4 December, on environmental prevention and control of activities, aims to intervene and evaluate the environmental impact of both public and private activities carried out in Catalonia.

On the other hand, there is also Law 3/2020, of 11 March, on the prevention of food losses and waste. This regulates, among other measures, the obligation for companies

to implement a prevention plan that allows a self-analysis of the company to identify the food losses that are occurring and thus be able to minimize them.

Law 22/2011, of 28 July, on contaminated waste and soil provides another mandatory statement to promote measures to prevent the generation of such waste and to reduce its impact on both the environment and human health.

Finally, the most recently introduced regulation is found in Royal Decree-Law 14/2022 of 1 August on measures for economic sustainability in the field of transport, on scholarships and study grants, as well as measures for saving, energy efficiency and reducing energy dependence on natural gas. This includes shock measures which set maximum and minimum limits on indoor temperatures; this measure was imposed not only to alleviate the negative effects on the environment, but mainly because of the consequences of the energy shortage resulting from the war between Russia and Ukraine.

c. Certifications

As in the previous section some of the mandatory environmental measures that companies must implement were described; in this chapter we proceed to comment on various environmental certifications, most of which are voluntary. Even so, it is possible that due to the characteristics of the company, they may be required of them on a mandatory basis.

Environmental certifications are a tool for integrating the environment into the overall management of the company. It means an accreditation issued by an entity responsible for assessing that the processes, mechanisms, products or services developed by a company are carried out in an environmentally friendly manner.

In addition, various environmental certificates that exist will be presented, according to the classification established by the Spanish Association of Standardization and Certification (SASC). Thus, the groups into which the different certifications that companies can obtain are grouped as follows:

- *Global environmental management*: the certificates included in this group verify that, at the different stages of business management, the company respects the environment.
- *Circular economy*: this group is aimed at reversing the current situation and establishing as predominant the actions of reuse, recycling and repair of waste, rather than the generation and waste of residues.

- *Climate change*: these certifications foresee ways to curb this phenomenon, which is caused both by natural actions and by human activity.
- *Resource management*: this group includes certifications that certify that the use of the different energy sources by the company is carried out in a sustainable way.
- *Forestry*: the certifications for this group ensure that the forest companies or the raw materials used have been treated sustainably.
- *Other industries*: in the latter group there are various certifications on specific subjects.

Next, according to this classification, the most relevant certifications within the first four groups mentioned will be explained, since they refer to all industrial sectors.

i. Global environmental management

1. ISO 14001 certificate - Environmental Management Systems

The international standard ISO 14001 is a tool for companies to incorporate the environment into the overall management of their company.

The ultimate aim of the standard is to protect the environment by managing the environmental risks arising from the development of business activity. Therefore, this standard deals with the Corporate Management System. This is imposed by the Administration and society on all types of organizations.

In spite of this, obtaining this certification can bring a number of benefits to the company that offset these initial obstacles. In addition to protecting the environment, this certificate will strengthen the company's image and reputation and enable it to differentiate itself from the competition. This will lead to increased consumer awareness and thus an increase in the possibility of improving their sales and revenues.



Illustration 2. ISO 14001 certificate logo. Recovered from <https://www.aenor.com/certificacion/medio-ambiente/gestion-ambiental>

2. EMAS certification

The European Eco-Management and Audit Scheme (EMAS) regulation establishes a Community eco-management and audit scheme to which organisations can subscribe on a voluntary basis.

To this end, companies that are part of the scheme must commit to reducing their environmental impact, which means reducing the production of waste and encouraging reuse, reducing consumption and reducing the environmental impact in all areas of the company.

This regulation is based on the ISO 14001 standard mentioned above, but the EMAS certificate becomes a model that demonstrates excellence in business management due to the required requirements.

The benefits that companies derive from this certification are similar to those already mentioned for the ISO 14001 certificate, although it adds the necessary involvement of employees to achieve the objectives and provides an incentive for innovation and research in the company.

This certificate is related to the one that will be explained later, since compliance with the measures provided for by the EMAS Regulation favours the implementation of a Circular Economy.



Illustration 3. EMAS certification logo. Recovered from <https://www.aenor.com/certificacion/medio-ambiente/reglamento-emas>

ii. Circular economy

1. Zero Waste certification

Zero-waste certification is a recognition for companies that reuse, recycle or recover their waste energy, thus avoiding its disposal in landfill.

In order for companies to obtain this certificate, they must reintroduce at least 90% of their residual waste into their value chain; therefore, they significantly reduce waste generation. When they are in the process of transformation to achieve this goal, a reduction in this requirement is made, which is specifically minimized to 60%.

It must be recognised that the generation of waste, especially by organisations, is one of the most difficult obstacles to overcome in the fight for sustainability. This is due to the large volume of waste that is improperly managed or abandoned in inappropriate locations causing contamination of the nearby air, water and soil.



Illustration 4. Zero Waste certification logo. Recovered from <https://www.aenor.com/certificacion/medio-ambiente/residuo-cero>

2. Environmental Product Declarations

Environmental product declarations are regulated in accordance with the international rule ISO 14025, which sets out the requirements for obtaining this label to ensure that the product that the company offers to the market respects the environment.

The difference of this with the rest of the items mentioned above, is that it is not a certificate but a stamp. The difference between the two lies in the fact that seals certify that products meet or have been approved according to the environmental technical standards, while the certifications are awarded to the companies as such.



Illustration 5. Environmental Product Declaration logo. Recovered from <https://www.aenor.com/certificacion/certificacion-de-producto/declaraciones-ambientales-de-producto>

iii. Climate change

1. Organizational/events carbon footprint: calculation, reduction, offsetting

To proceed with the analysis of this certification it is pertinent to first know what is the carbon footprint. This phenomenon is an environmental indicator for measuring greenhouse gases caused by human activities.

Carbon footprint certification therefore provides a verification system for companies that obtain it to verify that the declaration of greenhouse gas emissions issued by them corresponds to reality.

Different carbon footprint certifications are distinguished within this type, and these are as follows:

- *CO2 Calculated*: when the right of use is granted for an annual period.
- *CO2 Reduced*: when the organisation has to demonstrate its emission reduction.
- *CO2 Offset*: operates when the resulting tonnes of CO2 are offset by other carbon credits or actions.



Illustration 6. Carbon footprint certification logo. Recovered from <https://www.aenor.com/certificacion/medio-ambiente/huella-carbono-organizaciones>

2. Regulatory Verification of Greenhouse Gas Emissions

The statutory verification of greenhouse gas emissions is issued in accordance with the Kyoto Protocol.

This protocol entered into force on 16 February 2005 with the aim of getting countries to commit themselves to reducing their greenhouse gas emissions. According to this plan, Spanish companies are obliged to limit their emissions.

To verify that companies have achieved this verification, they are given a Verification Audit Report and Opinion when they meet the objectives set.

iv. Resource Management

1. Water footprint certification

The water footprint certificate aims to know, in a similar way to carbon footprint certification, what is the actual use of fresh water by companies.

To calculate this use of fresh water, the water consumed both directly and indirectly in the production of a product is considered, that means, its impact on the process itself and during the supply chain is assessed.



Illustration 7. Water footprint certification logo. Recovered from <https://www.aenor.com/certificacion/medio-ambiente/huella-hidrica>

2. ISO 50001 energy management system certification

ISO 50001 is the most widely used corporate energy management standard among companies worldwide.

This certification helps companies to properly manage the energy used in carrying out their activities, which allows an organisation to quantify its energy costs.

Some of the practical benefits introduced with ISO 50001 are that companies can identify which of their actions is the most energy-consuming and thus effectively reduce energy consumption.



Illustration 8. ISO 50001 energy management system certification logo. Recovered from <https://www.aenor.com/certificacion/eficiencia-energetica/eficiencia-energetica-50001>

d. Certification benefits for companies

When the companies implement the Environmental Certificate System, it implies that their main values are the concern for the environment and their effort to achieve greater sustainability in their actions.

In addition, the incorporation of these certificates will bring numerous benefits to the company. These benefits are close to the ones that apply for CSR therefore, they will not be developed here. In order to have a deeper data, you can see attach some benefits on the Annex 1.

6. Sustainable Development Goals

At this point, the 17 Sustainable Development Goals (SDGs) that make up the 2030 Agenda will be explained. These are closely related to CSR and are therefore also divided into the three areas of application: economic, social and environmental.

a. Agenda 2030 of Sustainable Development

The SDGs discussed in this section are set out in the 2030 Agenda, which is introduced along with 169 targets that are intended to be achieved in order to give effect to an action plan for people, the planet and prosperity.

The plan contained in the 2030 Agenda was signed by 193 Member States of the United Nations, including Spain.

The main areas of action of the United Nations are the maintenance of international peace and security, the provision of humanitarian assistance, the protection of human rights and the upholding of international law.

In addition, this organization has regulated the Sustainable Development Goals with the aim of promoting climate action among countries and achieving a more sustainable future.

Thus, the 2030 Agenda was approved on the basis of the negotiation that took place in Rio de Janeiro in 2015 at the United Nations Conference on Sustainable Development.

The 193 states that signed this action plan pledged to provide the necessary resources for its implementation with the aim of eradicating poverty and promoting sustainable development.

b. Goals

This section provides general comments on the SDGs set out in the 2030 Agenda. As the name suggests, the time limit for achieving the goals that will be developed below is 2030.

The main actors needed to achieve the 17 SDGs are government, the private sector, society and all individuals. Without the joint action of all the actors involved in society, it is not possible to achieve the common goal, which must be communicated and known to all.

For this reason, it is stated that environmental education of society in particular is of vital importance. This means that society must become aware of its relationship with nature and the environmental problems that have arisen from it.

In this way, highlighting their importance and the subject matter of this paper, the SDGs related to the environmental field will be dealt with, however, below all of them are presented.



Illustration 9. The 17 Sustainable Development Goals. Recovered from <https://www.un.org/sustainabledevelopment/blog/2015/12/sustainable-development-goals-kick-off-with-start-of-new-year/>

i. Environmental goals

The objectives set out below are those that are closely related to the environment. Therefore, we find the following:

- Goal 6. *Clear water and sanitation*. The regulation of this goal aims to ensure universal and equitable access to safe drinking water, along with access to adequate sanitation and hygiene for all and improve the quality of existing water.
- Goal 7. *Affordable and clean energy*. Objective 7 sets out one of the most important elements for combating climate change, this consist in the use of

renewable energy to reduce overall CO2 emissions. At the same time, ensuring that everyone has access to this type of energy and promoting international cooperation to facilitate it.

- Goal 9. Industry, innovation and infrastructure. This section, among other things, provides for the promotion of innovation and the modernization of industries through access to clean industrial processes and technologies.
- Goal 11. Sustainable cities and communities. In the environmental field, Objective 11 aims to create more sustainable urbanisation by reducing waste, and providing access to public transport.
- Goal 12. Responsible consumption and production. Among the premises envisaged in this objective, it is expected to achieve an efficient and sustainable management of natural resources and a reduction in the generation of waste.
- Goal 13. Climate action. Goal 13 includes measures such as integrating climate change plans into national policies and increasing awareness and education at both the individual and institutional levels on combating climate change and reducing its impacts.
- Goal 14. Life below water. Another important problem to bear in mind is the pollution of the oceans, through the deposition of plastics, packaging and masks, especially in recent years. In this way, this objective aims to reduce and prevent all types of maritime pollution.
- Goal 15. Life on land. This item has several objectives, among which are: to prevent invasive species and the loss of biodiversity, to prevent the extinction of these species and to combat poaching.

c. Sustainable Development Goals and its relation with Corporate Social Responsibility

Sustainable Development Goals were designed to protect the environment, eradicate poverty and ensure prosperity around the world. Therefore, they operate in three areas, similar to the fields of application of CSR: planet, people and prosperity.

As has been deduced from the exposition of the work, CSR is closely related to the SDGs in companies. This is because the 2030 Agenda targets provide an opportunity for companies to use them as a benchmark when defining their CSR strategy.

Therefore, if companies are going to make their organisation sustainable and socially and environmentally responsible, they must create a socially committed policy, and the element responsible for setting the right path to do so are the SDGs.

On the other hand, if we look at the previous definitions of some of the SDGs, we can see that they fit perfectly with the CSR policies that companies must establish. This is because, as stated above, the SDGs need all types of actors in society to implement it, not just governments.

It should be mentioned that, although these two concepts are completely compatible with each other, there is an important difference. This is that the SDGs are created by the United Nations for a philanthropic purpose. On the contrary, CSR is a part of a company's business designed to implement and demonstrate its commitment to society and the environment, but it must also bring benefits.

However, the sustainable targets make it easier for companies to design their CSR policy as they provide a frame of reference that they can use to determine the actions to be taken.

Therefore, as we can see, CSR and the SDGs are two tools that depend on each other, that is, they require each other in order for both to be designed, implemented and executed effectively and efficiently.

7. Port Aventura World

a. Port Aventura's history

Port Aventura World (PAW), legally named as Port Aventura Entertainment, S.A.U., is a leisure and tourism complex located in the municipalities of Vila-seca and Salou. It has two theme parks, Port Aventura Park and Ferrari Land; it also has a water park, PortAventura Caribe Aquatic Park; a golf course; 6 theme hotels within the resort and two more acquired in 2022 outside it, specifically, one in Vila-seca and the other in Salou; and a convention centre.

Port Aventura was built by the Tussauds Group, Anheuser-Busch, Fecsa and la Caixa and was inaugurated on 1 May 1995 under the name Port Aventura. Over the years, the percentage of the shareholding has changed and, therefore, its denomination has undergone some variations.

Since 2016, the resort has been called Port Aventura World; the year in which they wanted to completely renew the image of the park by renewing the names and logos of the company, among others.

As was briefly mentioned at the beginning of the paper, PAW has a special relevance in the Spanish economy due to its share in the GDP and the revenues generated by it.

In the year 2022 it received 5.1 million visitors, being Port Aventura Park the most visited theme park in Spain and located in the ranking of the 10 most visited in Europe.

In its immediate surroundings, it is one of the most important attractions of the *Costa Daurada* because, in addition to stimulating tourism, it is an important source of job creation, reaching in the high season the 3800 employees hired.

b. Port Aventura World and Corporate Social Responsibility

Now that we have already spoken in an introductory way about the history of Port Aventura World, it is appropriate to analyse its activity in relation to Corporate Social Responsibility.

Port Aventura World has been implementing a business model for years that ensures its commitment to the natural and social environment that surrounds it. For this reason, it acts by promoting sustainability and trying to cause the least damage to the environment beyond the legally established requirements.

Proof of this are the Corporate Responsibility Reports that were first issued in 2008. These are drawn up annually. For this reason, most of the information in this analysis will be extracted from the 2021 Corporate Responsibility Report, as it is the one that is currently publicised, and the interviews made to workers of the entity.

In addition, with regard to the specific subject under study, the Resort also published in the year 2021 the Environmental Declaration, which specifies the practices that are being carried out and the objectives that are intended to be achieved by complying with its CSR policy and with the Sustainable Development Goals.

In the previous section the history of the birth of Port Aventura was commented, but now the history in the field of CSR will be analysed (See in Annex 2 a graph of the ESG history of Port Aventura World), stressing on the environment field.

Port Aventura's commitment to CSR began precisely in the environmental sphere, with the creation in 1997 of the "Green Team". To be more precise, as Amaya Belacortu explained in her interview, PAW was born with the concept of sustainability integrated into its philosophy.

The "Green Team", which is now also known as the "Environmental Committee", is made up of workers from different areas of the company who aim to ensure proper management of the park's environment.

They approach the situation by proposing improvement actions and setting targets in line with the policy outlined in the CSR report.

Together with this body, the Environmental Management System Representative is also key in environmental matters. This figure is a directive that represents the connection with the Management Committee and is the one with the function of representing this system.

They then obtained EMAS registration in 2001, which is an extension of the ISO 14001 standard, as described above.

Since 2003, they have had the seal of Guarantee of Environmental Quality, issued by the Department of Environment and Housing of the Generalitat de Catalunya, for some of their hotels.

This badge is an eco-label system of the Generalitat de Catalunya that aims to reward those products or services that meet environmental requirements beyond those foreseen as mandatory by the regulations.

On the other hand, from 2007 to the present, the Resort has been acquiring some of the environmental certifications, such as the ISO 14001 certification or the Zero Waste Certificate, which prove its true commitment to the environment and reward its efforts, which will be discussed in detail in a later section.

It is worth mentioning that in 2008 Port Aventura became a member of the EMAS Club of Catalonia and joined the Global Compact. The Global Compact aims to achieve corporate sustainability by setting out ten principles that companies must follow in order to achieve corporate sustainability. These refer to respect for human rights, recognition of workers' rights, environmental responsibility and the fight against corruption.

In 2015, when the Sustainable Development Goals were defined, PAW was subjected to them; using them, as already explained, as a basis for the configuration of its CSR policy.

In recent years, the Resort has also been added to several pacts that promote sustainable tourism, such as the one promoted by the World Tourism Organization or the United Nations.

In addition, a few months ago, specifically on April 21, 2023, PAW organized the event in which it was proclaimed B Corp company. Obtaining this accreditation implies that Port Aventura World's business model is based on social and environmental performance, which determine its identity (You can find in Annex 3 the B Corp certification).

Port Aventura, from the year 2018 and in parallel with the Corporate Responsibility Report, issues a Corporate Responsibility Strategy, in accordance with the ESG criteria, also every three years. In this case, the one currently in force is the one corresponding to the 2022-2025 strategy.

c. Implementation and measurement

Regarding the implementation of environmental activities, most of them are done by the subscription to numerous agreements that promote sustainability. In this sense, PAW has subscribed to Science Based Targets initiative (Annexes 5.2 and 5.3), that gives advice to companies about how they can reduce emissions.

Furthermore, an internal policy that PAW follows to promote the execution of these actions by managers, is that they link 30% of the bonuses that managers can earn to the fulfilment of ESG objectives (Annex 5.1).

In this way, as previously mentioned in the section on the implementation of Corporate Social Responsibility, one of the ways to verify how the entity complies with the necessary activities to be able to achieve success in its implementation is in the 2021 Port Aventura Corporate Responsibility Report.

For this reason, it states that the main actions carried out during the project are dialogue with the stakeholders and both internal and external analysis of the available information, that is, considering the resources they already have and external sources.

Finally, they also put into practice the benchmarking technique that consists of analysing the good sustainability practices carried out by companies in the same sector.

To do this report, PAW complies with GRI standards and law 11/2018 about non-financial information and diversity. In addition, its CSR implementation is also verified by the conditions established in EMAS certification.

Despite this, the greatest control tool that PAW has had has been its definition as a B Corp company. This is due to the fact that in order to obtain the same, an evaluation must be carried out during 2 years in which the level of achievement of objectives in terms of sustainability, social and good governance is scored (Annex 5.2).

As can be seen, from its beginnings, Port Aventura World has been a park committed to the environment and society and proof of this are the numerous recognitions and certifications it has been obtaining over the years.

In addition, this has allowed to improve its corporate image and reputation, as well as to ensure the loyalty of both employees and consumers; although in some cases the actions carried out by Port Aventura World are not fully known and communicated effectively.

d. Environmental actions and certifications

In this chapter the main environmental activities that PAW is carrying out are going to be detailed and the certifications that it has obtained for this.

In this case, a classification will be made in accordance with the one already seen above. At the same time, the different actions will be related to the Sustainable Development Goals to which they correspond, since they all fit in the environmental sphere of Corporate Social Responsibility. Furthermore, they will be ordered according to the certification or recognition obtained.

Thus, the sections of this chapter will be as follows.

i. Global environmental management

First, in general terms of environmental management, PAW implements a communication, awareness and environmental training plan.

This involves effectively communicating to clients the environmental involvement of PAW, as well as training employees on the subject.

First of all, if we look at the customer awareness perspective, in 2020, Port Aventura created the *EcoEduca* project through which two workshops on biodiversity and zero waste theories are given free of charge.

This programme is aimed at young people in the final years of primary and 1st and 2nd years of Lower Secondary education and pretends to raise awareness among young people and show them how they can implement concrete solutions to combat climate change. It also shows the adaptability and flexibility of PAW as these workshops change depending on the needs of each school.

Currently, the organisation is also developing a school competition to fund sustainability projects for the next year (Annex 5.3).

These actions confirm how involved PAW is with the environment, since they place as their main objective the inculcation of respect for the environment to promote sustainability.

This project was awarded with the prize for “Best innovative and creative proposal that contributes to sustainable development” at the *Jordi Cartanyà Awards 2021* for being one of the best business initiatives in the tourism sector of the Costa Daurada and Terres de l'Ebre.

In the field of workers, environmental training is carried out through the e-learning platform on an ongoing basis, as well as updating the knowledge of the members of the “Green Team”.

On the other hand, from the management area, Port Aventura has established a new clause in its relations with suppliers according to which they must have more sustainable vehicles; thus, ensuring sustainable mobility for this group of stakeholders, as well as for workers and customers.

Due to this effective environmental management, and to those that will be explained below, Port Aventura has been awarded the IAAPA EMEA Award for Extraordinary Efforts by the Global Association for the Attractions Industry.

ii. Circular economy

In the field of the circular economy, Port Aventura carries out numerous activities that have led it to obtain some certifications in this aspect.

Firstly, alternatives to single-use plastic have been replaced in the catering area, as well as the change in the material used to manufacture raincoats that were offered to customers, which are now of a more sustainable material. By 2021, 93% of single-use plastics were eliminated in restaurants.

In this case, we can verify how this is an efficient action that has been commented on in the theoretical part of the work, since the company is in charge of analysing at which stages of its process it can use raw materials that are more environmentally friendly.

Thanks to the energetic recovery of more than 90% of the waste generated by the Resort, in 2019 it obtained the first certification of Zero Waste from AENOR, thus avoiding its disposal in the landfill. Specifically, this percentage was of 97% in 2021. Some of the actions that have allowed them to obtain it have been: the gift of decorative pumpkins during the Halloween season to a local shepherd or the refurbishment of old waste bins.

In the same sense, Port Aventura has signed an agreement with the company Training and Work according to which the organic waste produced in one of its restaurants, specifically in La Cantina, is transferred to the future composting centre of Vila-seca.

With regard to minimizing the generation of food waste, Port Aventura has implemented a plan together with the Baix Camp Workshop by which the surplus food produced in the park and the hotels is used and allocated to the Food Bank and other entities.

On the other hand, Port Aventura establishes the appropriate security measures to ensure the safety of food and for this reason holds the ISO 22000 Certification in most of its hotels.

iii. Climate change

Various types of action are included under the heading of climate change. The first of these is the reduction of greenhouse gas emissions, to be defined as a low-carbon Resort by neutralizing the carbon footprint.

In addition, as it has been said that the shortage of drinking water is a notable problem at the current time, the Resort intends to reduce its water consumption by installing filtration pumps and improving consumption control.

iv. Resource management

In this area, Port Aventura World has initiated a project to install a photovoltaic park to combat the effects of climate change. The installation of 11,000 solar panels will produce a third of the energy needed by the park and thus reduce the emissions produced for the park.

In addition, PAW has one of the largest electric vehicles charging points in Europe, which can be used by both employees and customers.

In terms of water consumption, PAW uses the lake located inside the park as a system of recirculation and recycling of the same that allows to accumulate rainwater. Thus, from its beginning, the resort has given great importance to sustainability.

Finally, Port Aventura has obtained the “BREEAM in operation” seal for the construction of the sustainable building Port Aventura Dreams Village.

e. Conclusions

For all of the above, and as previously mentioned, Port Aventura holds the ISO 14001 certificate and the EMAS certification, which demonstrate and reward excellence in the achievement of sustainable goals and its commitment to the environment, in all the areas mentioned.

The two tables below summarize all the above information. In this way, it will be possible to observe the year in which Port Aventura obtained the corresponding certification, the SDG with which it is related and the actions that have facilitated its obtaining. The first of them shows the certifications explained and in the second, the other awards and recognitions obtained.

YEAR	CERTIFICATION	SDG	ACTIONS
2001	EMAS		<ul style="list-style-type: none"> • Installation of elements to improve water saving • Installation of photovoltaic plant. • Use of more sustainable vehicles. • Replacement by more energy efficient equipment. • Reduce greenhouse gas emissions. • Sustainable clauses in contracts with suppliers. • Recirculation and recycling water process in Mediterranean lake.
2007	ISO 14001		<ul style="list-style-type: none"> • Ensure food safety at PortAventura, El Paso, Gold River, Colorado Creek and Lucy Mansion hotels.
2018	ISO 22000		<ul style="list-style-type: none"> • Reuse of old waste bins. • Donation of decorative pumpkins to a local shepherd. • Installation of new rolls of paper to minimize their consumption. • Replacement of traditional toilet paper dispensers.
2019	Zero Waste		<ul style="list-style-type: none"> • Separate collection of waste. • Energy efficiency. • Sustainable clauses in procurement contracts. • Communication to the client
2003	Seal of Guarantee of Environmental Quality		<ul style="list-style-type: none"> • Social and environmental strategy in all its areas.
2021	EMEA, Award for Extraordinary Efforts		<ul style="list-style-type: none"> • EcoEduca project.
2021	Best innovative and creative proposal that contributes to sustainable development		<ul style="list-style-type: none"> • Sustainable construction of the main building Dreams Village.
2021	BREEAM		

Illustration 10. Summary of environmental certification and seals obtained by Port Aventura. Source: own production.

8. Practical application and methodology

a. Initial hypothesis

The practical part of this work will be developed from the resolution of the following initial hypothesis:

“Port Aventura World’s CSR environmental policies are not known to much of the public.”

This statement stems from all the theoretical information collected previously, due to the numerous benefits that brings to companies to develop a CSR policy; but if in its implementation that is not communicated effectively, these may be reduced.

For this reason, it is convenient to check whether the environmental actions carried out by Port Aventura are really known by the population or not.

b. Quantitative investigation

i. General objective

This research has been carried out through the dissemination of a computer-based survey (See sample survey in Annex 4). The main objective of the study is to find out which is the level of knowledge of the citizens closest to Port Aventura regarding its CSR policies, especially the environmental actions it carries out, in order to evaluate the hypothesis raised in an affirmative or negative sense.

ii. Specific objectives

The first within object of analysis will be on the own activities of Port Aventura:

- Determine whether the population is aware of its activities.
- Exploring the relevance of Port Aventura for society as a whole.

The second area concerns CSR actions:

- To know the opinion of the citizens regarding the impact of the actions of Port Aventura.
- Assess the public's perception of their CSR actions.

The third area will be on environmental actions:

- Determine if Port Aventura's environmental commitment is known.
- Compare whether there are differences between the various environmental actions and their communication channels.

iii. Universe Under Study

The Universe Under Study, that is, the group of elements from which the information will be collected, which will then be analysed to obtain final conclusions; will be the

citizenship of the populations closest to Port Aventura likely to be potential consumers of its service.

iv. Methodology

The survey was conducted using the Google Forms platform and consisted of 16 questions.

This research was carried out over a period of approximately one month, resulting in a total number of 100 replies, all of which constitute results of interest.

v. Analysis of the results obtained

First, the profile of the respondents is specified in order to be able to establish the parameters for the conclusion of the answers.

With regard to gender, 72 per cent of the responses came from women, while 26 per cent from men. The remaining percentage corresponds to people who have chosen not to answer this question. In this regard, we note that the majority of respondents are women and the results are not equal.

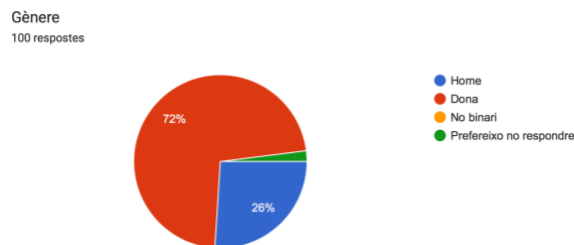


Illustration 12. Respondents' gender. Source: Google Forms.

The ages of the profiles are quite varied and the same sample has not been obtained for the different age ranges, as can be seen in the following graph:



Illustration 13. Respondents' age. Source: Google Forms.

Two questions were then asked to find out where the respondents lived. In this way, first it is wanted to know if they resided in the province of Tarragona or not; and then in which region of the same. The aim was to find out if there was a difference in the results depending on the geographical proximity to Port Aventura World.

Even so, in the distribution obtained, which is shown in the graphs below, the answers are from people living in the province of Tarragona, specifically 78% in the region of Tarragonès and 18% in the Baix Camp. The remaining percentage corresponds to the regions of Alt Camp and Baix Penedès.

As can be seen, the same sample has not been obtained for the different geographical areas either; but most of them belong to the region in which Port Aventura World is located, so it will be appropriate to analyse the subsequent questions in a more accurate way.



Illustration 14. Respondents' geographic distribution. Source: Google Forms.

The final stage of this introductory set of questions is aimed at finding out the socio-economic position. In the table, it is possible to highlight the predominant presence of responses from employees, followed by that of students.

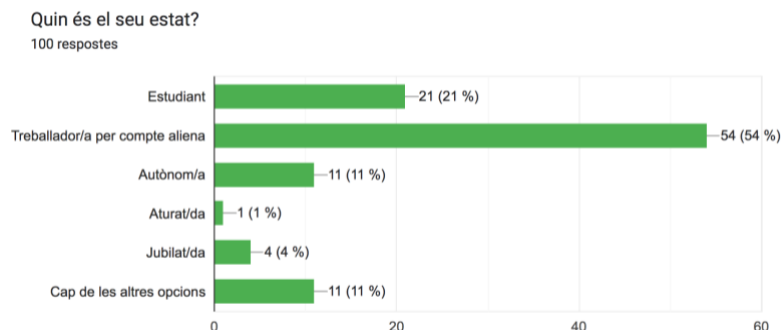


Illustration 15. Respondents' labour situation. Source: Google Forms.

Next, the questions related to the general knowledge of PAW are started, which are ordered from those dealing with more general aspects to the more specific ones, thus following an inductive order.

First, when asked about the general awareness of Port Aventura World, 99% of the answers were affirmative. The next step was to find out whether they were really aware of the main activities of the entity by selecting from the list provided. As shown below, the results obtained were varied:

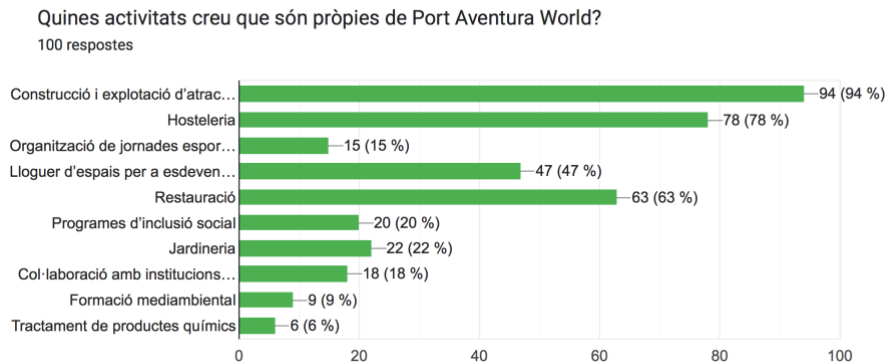


Illustration 16. Survey's answers. Source: Google Forms.

Most respondents answered correctly to the activities to which Port Aventura World is mainly dedicated, although not all of them were covered, with construction and operation of attractions, hotels and restaurants being the most voted.

In the following questions of the survey, an analysis is made of the value creation and involvement of PAW in relation to both the population and the surrounding cities and their engagement.

Thus, in the first of this series of questions, 99% of the sample consider that PAW is a relevant company within the province of Tarragona; which will allow to analyse in the following questions, in which area of CSR it is. When asked if the activity of the organization positively influences the citizens of Tarragona, the result is not as clear as in the previous one, but it is still in the majority, with 86% considering that it does.



Illustration 17. Survey's answers. Source: Google Forms.

Finally, to the question of whether it is involved and integrated into the lives of citizens, the answers are more diverse, as can be seen below because, even if the answer is positive, it is only for 62% of the answers, with 31% of the respondents answering negatively to the question asked.

Quina implicació o integració considera que té Port Aventura World en la vida dels ciutadans?
100 respostes

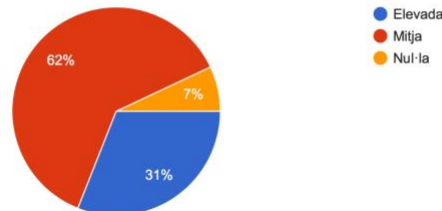


Illustration 18. Survey's answers. Source: Google Forms.

To conclude with this first phase of the survey, it can be established that the level of awareness of the existence and activities of PAW is very high among the population, and generally the population feels that its impact affects them positively. This is because it is understood that it can generate certain benefits, such as job creation or the maintenance of green areas; but this can be analysed through the questions that follow.

On the other hand, the individuals who make up the sample do not show unanimity regarding the main businesses carried out by Port Aventura World. Among those mentioned, gardening is highlighted, selected by 22%, since it is not executed by PAW, but is subcontracted to another company.

To proceed with the study on the perception that citizens have regarding the repercussions of the actions of Port Aventura World and how they are perceived, another typology of questions is initiated. A list of statements is presented and the respondent must show their degree of agreement or disagreement on a scale of 5 possibilities.

These statements are primarily focused on CSR, asking questions about the value that PAW generates and whether they consider it committed to climate change. In this way, the aim is to get a first idea of the perception that the sample has about the CSR of PAW in its environmental field.

Marqui el grau d'acord o desacord referent a les següents afirmacions:

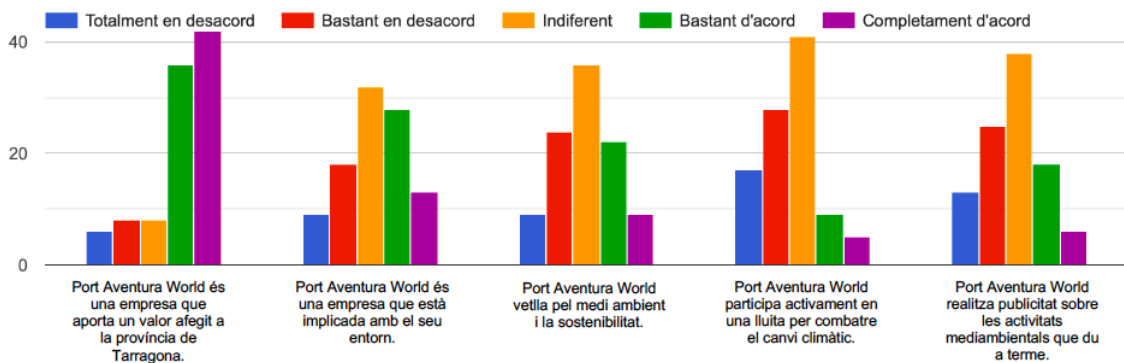


Illustration 19. Survey's answers. Source: Google Forms.

By analysing all the data extracted from the above table, the following conclusions can be drawn. Firstly, it was intended to analyse whether PAW adds value to the province of Tarragona, to which the answer of the analysed sample is a resounding yes given that 42% completely agree and 36% quite agree.

In this way, we can draw the first conclusion, which is that the citizens of the province of Tarragona are aware that Port Aventura World works to generate wealth, whether by offering jobs, sharing certain values or participating in campaigns to support certain communities, among others. This generation of value can be identified with the exercise of CSR by the company, since, through the subsequent responses, we will be able to determine whether the citizens see this generation of value as referring to the economic, social or environmental sphere.

On the contrary, starting with the following statement, which is more direct with reference to social and environmental issues, the previous almost unanimous situation varies due to a greater disparity of opinion.

Thus, when assuming that PAW is involved with its environment, 32% of the population is indifferent to it, 28% quite agree and 18% quite disagree.

Through this answer it can be determined that the individuals who make up the sample understand that PAW is important for citizens in economic terms, because it can generate jobs, attract tourism and, therefore, promote the local economy. But when it is questioned whether it is involved with its near environment, they value more the social part of their actions, if it is involved with the community, and in this scenario the sample is divided.

Due to the majority opinion of the survey's sample is indifferent to it, it could be estimated that Port Aventura World is carrying out actions in this area, but that they are not known

to the population. Therefore, they do not perceive it to be negative, but neither do they perceive it to be positive.

We can then see how, in the environmental aspect, the perception of the sample under study changes completely. In the assumptions about PAW's responsibility for sustainability and climate change, the majority of respondents say they are indifferent to such observations. This is followed by the perception that they strongly disagree and, as can be seen, the percentage of who completely disagrees increases.

The main conclusion to be drawn from these data is that the public considers that PAW has a positive influence on the various areas of CSR in the following descending order: economic, social and environmental.

Regarding the last of this series of questions, it follows the same pattern as the previous ones, because it is not known whether the company advertises its environmental actions or not. In addition, 38% consider that they do little or no advertising about them.

For this reason, it can be stated that the perception and degree of knowledge of the individuals who make up the sample regarding the Port Aventura World with regard to the environment and climate change is lower. Therefore, it would be desirable for the entity to invest more resources in advertising so that the actions they carry out are known to the citizens.

This would enable PAW not only to achieve its purpose of improving the environment in which it coexists and promoting sustainability, but also to encourage an improvement in its image, goodwill and reputation.

The last block of questions of the survey is carried out with the aim of determining the level of knowledge of the sample of the survey regarding the specific actions that Port Aventura World carries out in the field of environmental responsibility.

For this purpose, the following five questions have been asked, which can be observed below, to which the answer is "yes" or "no".

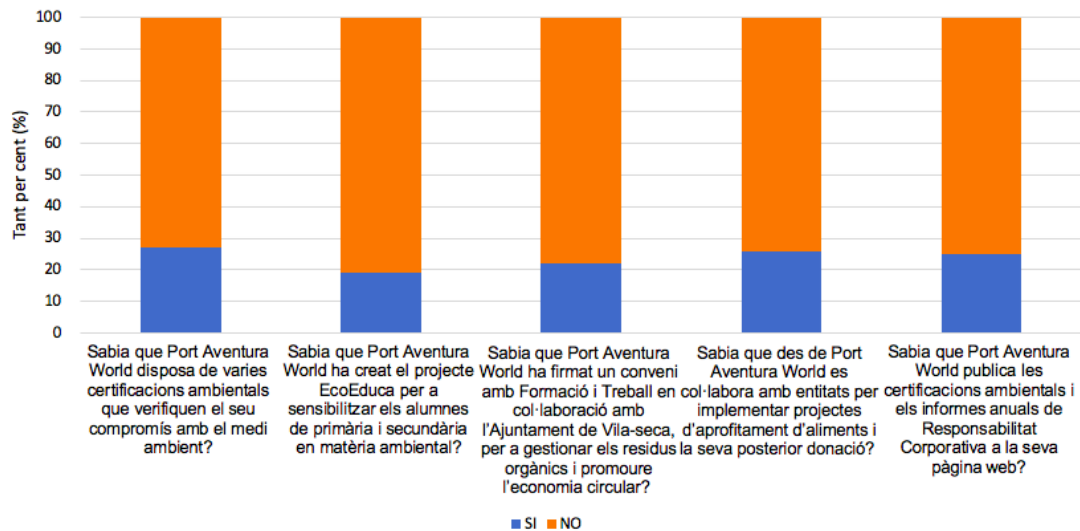


Illustration 20. Survey's answers. Source: own production.

It can be seen that the majority answer to all the questions is that they do not know these activities that are carried out by PAW; since in all of them the answer “no” ranges from 73% to 81%.

The sample of the survey is not aware of the environmental certifications that the theme park has obtained, which may be due to the lack of publicity of the same by the entity itself, since they are not promoted enough.

On the other hand, if we look at three specific CSR actions carried out by Port Aventura World, which are: the EcoEduca project, the convention for the management of organic waste, and the food utilization programme, we see that there is not a very big difference between the level of knowledge of the three, but there are some.

The use and donation of food is the best known, with 26% of respondents. This may be because this is the longest running programme, specifically since 2018, while the other two are more recent. Even so, it must be borne in mind that the majority of people are still unaware of it.

Next, 22% of the sample are aware of the waste management programme that promotes the circular economy. Although it remains a very small percentage, it is possible that this is a little better known since it is promoted by the City Council and has been advertised in some popular media, for example, in the regional news.

Furthermore, the EcoEduca project, despite having been awarded a prize in 2021, is not known by the population living around the theme park.

Finally, the remaining question justifies all of the above, as 75% of the survey's sample is unaware that PAW publishes its CSR certifications and reports on the website.

Therefore, this answer is in line with the previous ones, since the public is not aware of the environmental activities carried out by the entity under study or of their publicity.

The analysis carried out above allows the following conclusions to be drawn:

- Although most of the respondents reside in the province of Tarragona, there are no differences in the province to which they belong in relation with the answers.
- Citizens' perception of PAW is positive with regard to its economic value, as they consider that it promotes wealth in the territory.
- The different areas of CSR are not so well known by the population, since, apart from the economic one, it is considered that in the social sphere it has an important influence and has a positive impact, but to a lesser extent.
- On the other hand, PAW is not considered to be sufficiently active in the environmental field. In this sense, about three quarters of the selected sample do not know what activities they are doing. Therefore, one factor is conditioning the other.
- Publishing PAW's environmental achievements on the website is not an effective measure since the goal of public awareness is not achieved.

c. Qualitative investigation

With regard to qualitative research, three interviews have been conducted. All of them were made to PAW employees to be able to know the vision of the company regarding its environmental actions and their advertising.

I was able to talk to Anna Sabaté, PAW's Sustainability Manager; Amaya Belacortu, PAW's Head of Communications and Press; and Carlos Cerdá and Joan Marc Bergada, a member of the Communication and Press department and the Head of Sales School Groups, respectively.

The interviews conducted with these four profiles allow to obtain an answer regarding the initial hypothesis raised previously. On the one hand, the interview with the Head of Sustainability will provide a more comprehensive overview of the activities that have been carried out and continue to be carried out in the field of sustainability in the company. On the other hand, the second interview will provide a point of view focused on publicity and awareness of these actions.

With respect of the third interview, follows the same line as above, since it combines the profiles of the person in charge of communication with the person responsible for the EcoEduca Project.

This direct research methodology has been chosen because it allows us to deepen the information we want to obtain and personalize the interview according to the characteristics of each character.

Three interviews had been prepared in advance and followed a semi-structured script. This made it possible to adapt it to the answers provided by the interviewees, while ensuring the treatment of all the topics of interest.

i. Anna Sabaté interview

The interview with Anna Sabaté, Manager of the Sustainability or Corporate Responsibility area of PAW's Client and Sustainability Department, allowed to get to know in depth the actions that the resort is carrying out in terms of sustainability and whether they are known.

For example, it has been possible to verify that CSR is carried out by all departments of the company with a list of joint objectives, which are subsequently audited using EMAS and ISO 14001 standards.

Regarding the public's awareness of the sustainable actions carried out by the resort, the interviewee considers that they have not been communicated sufficiently externally. This statement is consistent with the results obtained in the surveys since most respondents were not aware of the activities carried out by PAW.

Despite this, they have stated that it is one of the improvements they intend to introduce for the year 2023 because they are aware of the importance that environmental and social issues have for citizens.

On the contrary, she believes that employees are aware of them. It can therefore be concluded that internal communication has been effective from the outset, but not externally.

ii. Amaya Belacortu interview

From the interview with the Director of the Communication and Press Department, several conclusions could be drawn regarding the initial hypothesis: the degree of public awareness or lack of awareness of PAW's environmental actions.

Partly disagreeing with the first interviewee, Belacortu explains that, internally, although the workers are aware of the environmental actions, since in most cases it is the workers themselves who carry them out, they have work to do.

In this sense, she believes that it is essential that employees understand the purpose and values of the company, that is, why they are being carried out. She explains that in a company the size of PAW, with discontinuous permanent employees, it is difficult to keep the employee connected to the company's values, and that's why it's one of their outstanding challenges.

With regard to the communication of actions to the public, she felt that there was greater knowledge than there had been a few years ago, but that work had yet to be done.

Again, this opinion coincides with the quantitative research carried out in this study because, when asked about the specific actions PAW performs, only about 25% of the sample claimed to be aware of them.

One of the measures envisaged to change this situation is communication in the resort. In other words, visitors can be knowledgeable through non-aggressive advertising techniques while enjoying their stay at PAW. These will be managed from a client area that will be dedicated to it.

iii. Carlos Cerdá and Joan Marc Bergada interview

The last interview was with Joan Marc Bergada, the person in charge of the EcoEduca Project, explained above, as it is one of PAW's most innovative initiatives and aims to raise awareness of sustainability among younger clients. This was answered in collaboration with Carlos Cerdá, a member of the Press and Communication Team, in order to obtain specific information regarding the communication of this project.

In the interview it is explained that great importance is attached to this project as it deals with both environmental awareness and the promotion of education. Therefore, they consider it to be one of the most effective ways to raise awareness of PAW's environmental actions among the population.

On the other hand, they comment that they want to carry out communication and sustainable awareness actions specific to each stakeholder. Among these, they explain one of them, which consists of placing informative posters inside the park, which, as Amaya Belacortu has explained, is one of the actions they want to continue carrying out to raise awareness among clients.

In this interview, they also emphasize the recent B Corp certification obtained as a tool to enhance the communication of the responsible and sustainable management of the company.

In this sense, the survey of citizens does not show the effects of this certification since it was communicated to the public in April and, therefore, is later. For this reason, it would be interesting to see if, by repeating the survey after 6 months or 1 year, the level of knowledge among respondents has increased or not.

iv. Interview conclusions

Brief conclusions can be drawn from the three interviews mentioned above:

- All interviewees expressly refer to the fact that PAW already emerged with the idea of sustainability. This is shown, for example, through the design of the park's lake to harness the water.
- All interviewees, despite being from different departments, have similar views on sustainability and its communication. This shows that the sustainable values of PAW are well integrated and that there is an interdepartmental relationship with shared goals.
- The answers coincide with regard to the awareness of the citizens of the environmental actions since all agree that this is one of the areas in which the company must continue to work so that the population is aware.
- In addition, it can be extracted, because all the interviewees explain the same, that PAW was already aware that external communication is one of its outstanding challenges since they have designed actions and reorganizations of departments in charge of this task to be improved during the 2023 season.

9. Conclusions

This section sets out the conclusions obtained, based both on the theoretical framework and on the surveys and interviews carried out. In addition, a series of recommendations will be made that PAW could implement as a result of the hypothesis of this work.

CSR is a very important area within companies because it brings value and benefits in all possible ways. For this reason, they should take it into account and treat it as one more area of the company.

After conducting the theoretical research and interviews, it was possible to verify how PAW has integrated CSR into its daily activities and, specifically, in the environmental field. In this sense, it shows its commitment season after season by implementing new initiatives and obtaining certifications and awards.

In relation to the main objective of this study, to know the degree of awareness or not of the citizens of the environmental actions carried out by Port Aventura World, it can be concluded that there is a lack of awareness of these activities. Based on the results of the surveys and the information provided by the resort's employees, it can be stated that the public has little knowledge of PAW's environmental actions, even though they perceive it as a company that adds value to the territory.

Therefore, it can be deduced that the perception that has the population is of Port Aventura World as a company and not as a responsible and sustainable organization, involved with the environment.

For this reason, a guideline is presented below which it could be useful to remedy this situation.

Based on the surveys, it has been possible to verify that 99% of the sample knew about PAW, but not about its environmental actions, which were known to only about 25% of the population. Therefore, it is necessary to communicate them to those who are already clients of the park, as Amaya Belacortu pointed out in her interview.

Thus, it is proposed to create QR codes that could be installed in the eco-design spaces of the park to make the clients aware. One of them could be located, for example, around Mediterranean Lake, an area of the park, where the benefits of water reuse can be explained.

By scanning the following QR code, you can see how the design could be, which is also attached in Annex 6.



Illustration 21. QR code. Source: own production.

It is pertinent to note that this work has had a number of shortcomings. Despite having obtained qualitative interviews, it is true that two of them had to be conducted by e-mail due to the workload and time constraints of the interviewees. For this reason, it is possible that the personalization of the questions has decreased in these two cases.

Nevertheless, it is considered that the information finally obtained has been very complete and useful for the development of the work.

In conclusion, it is pertinent to point out that, as Port Aventura World did, all companies should be born with the idea of respect and preservation of the environment integrated into their culture. In addition, it is important that they try to outdo themselves on a daily basis in this area and strive for widespread knowledge of their actions in order to be able to enjoy all the benefits of being a sustainable company.

10. References

- AENOR. (n.d.). Certificaciones medioambientales. Retrieved April 19, 2023, from <https://www.aenor.com/certificacion/medio-ambiente>
- Andreu, A., Fernández, J. (2020, July 27). RSC: 70 años de historia para llegar a los Consejos de Administración. *Ethic*. Retrieved December 17, 2023, from <https://ethic.es/2020/07/rsc-70-anos-de-historia/>
- Ayala del Pino, C. (2021). La responsabilidad social corporativa: concepto, ámbito de aplicación, grupos de interés y objetivos. *Anuario Jurídico Y Económico Escorialense*, (54), 173–198. Retrieved from <https://doi.org/10.54571/ajee.462>
- Bakker, F. (2016). *Managing Corporate Social Responsibility in Action: Talking, Doing and Measuring*. CRC Press.
- BCG. (2017, October 25). Total Societal Impact: A New Lens for Strategy. Retrieved April 16, 2023, from <https://www.bcg.com/publications/2017/total-societal-impact-new-lens-strategy>
- Buades, J. B. (2010). Opiniones en desarrollo. Programa Turismo Responsable. Turismo y bien común: De la Irresponsabilidad Corporativa a la Responsabilidad Comunitaria. *Alba Sud*. Artículo núm. 7.
- CAPACITARTE. (n.d.). La influencia de los Millenials en los espacios de trabajo. Retrieved April 6, 2023, from <https://www.capacitarte.org/blog/nota/La-influencia-de-los-Millennials-en-los-espacios-de-trabajo>
- CNMV. (2020, June). Código de buen gobierno de las sociedades cotizadas. Retrieved April 15, 2023, from https://www.cnmv.es/DocPortal/Publicaciones/CodigoGov/CBG_2020.pdf
- DELOITTE. (2021). A call for accountability and action: the Deloitte global 2021 millennial and Gen Z survey. Retrieved April 6, 2023, from <https://www2.deloitte.com/content/dam/Deloitte/mk/Documents/about-deloitte/2021-deloitte-global-millennial-survey-report.pdf>
- DELOITTE. (n.d.). ¿Qué es el gobierno corporativo? Transparencia y confianza. Retrieved December 18, 2023, from <https://www2.deloitte.com/es/es/pages/governance-risk-and-compliance/articles/que-es-el-gobierno-corporativo.html>
- DELOITTE. (2021, December 14). Qué son los criterios ESG y para qué sirven. Factores ambientales, sociales y de buen gobierno se cuelan dentro de los balances financieros.

Retrieved April 16, 2023, from <https://www2.deloitte.com/es/es/blog/sostenibilidad-deloitte/2021/que-son-criterios-esg-para-que-sirven.html>

Directiva 2014/95/CE del Parlamento Europeo y del Consejo, de 22 de octubre de 2014 por la que se modifica la Directiva 2013/23/UE en lo que respecta a la divulgación de información no financiera e información sobre diversidad por parte de determinadas grandes empresas y determinados grupos. Diario Oficial de la Unión Europea, 330, de 15 de noviembre de 2014. Retrieved February 15, 2023, from <https://www.boe.es/doue/2014/330/L00001-00009.pdf>

Dodds, R., & Joppe, M. (2005). CSR in the tourism industry? The status of and potential for certification, codes of conduct and guidelines. Semantic Scholar. Retrieved from <https://www.semanticscholar.org/paper/CSR-in-the-tourism-industry-The-status-of-and-for-Dodds-Joppe/54df8ecfe293130ad7a90e4973c7556d2f0b1db1>

Elkington, J. (2004, August 17). Enter the Triple Bottom Line. Retrieved April 15, 2023, from <https://www.johnelkington.com/archive/TBL-elkington-chapter.pdf>

Embid, J. (2021). Hacia la regulación jurídica de la responsabilidad social corporativa. *Empresa, economía y Sociedad: homenaje a Vicente Salas Fumás*, 367-396. Retrieved from <https://www.funcas.es/articulos/hacia-la-regulacion-juridica-de-la-responsabilidad-social-corporativa/>

España (2018). Ley 11/2018, de 28 de diciembre, por la que se modifica el Código de Comercio, el texto refundido de la Ley de sociedades de capital aprobado por el Real decreto legislativo 1/2010, de 2 de julio y la Ley 22/2015, de 20 de julio, de auditoría de cuentas, en materia de información no financiera y diversidad. *Boletín Oficial del Estado*, 314, 29 de diciembre, 129833-129854. Retrieved February 15, 2023, from https://www.boe.es/boe_catalan/dias/2018/12/29/pdfs/BOE-A-2018-17989-C.pdf

España (2008). Real Decreto 221/2008, de 15 de febrero, por el que se crea y regula el Consejo Estatal de Responsabilidad Social de las Empresas. *Boletín Oficial del Estado*, 52, 29 de febrero de 2008. Retrieved February 20, 2023, from <https://www.boe.es/buscar/act.php?id=BOE-A-2008-3868>

Fernández Fernández, J. L., & Bajo Sanjuán, A. (2012). La Teoría del Stakeholder o de los Grupos de Interés, pieza clave de la RSE, del éxito empresarial y de la sostenibilidad. *ADResearch ESIC International Journal of Communication Research*, 6(6), 130–143.

Galindo, O. (2022, January 31). MILLENNIALS: ¿Impulsan la transformación digital en las organizaciones? Retrieved April 6, 2023, from

<https://www.linkedin.com/pulse/millennials-impulsan-la-transformaci3n-digital-en-las-galindo-r-/?originalSubdomain=es>

GENCAT, Medi Ambient i Sostenibilitat. (n.d.). Agenda 2030 i els Objectius de Desenvolupament Sostenible. Retrieved April 20, of 2023, from https://mediambient.gencat.cat/ca/05_ambits_dactuacio/educacio_i_sostenibilitat/dese_nvolupament_sostenible/agenda-2030-ods/

González Romo, Z. F., & Taltavull Cerrudo, M. (2017). La RSC como herramienta de gestión y comunicación de la reputación corporativa. *Austral Comunicación*, 6(2), 195-227.

INE. (2021, May 31). Resultados provinciales. Distribución de los activos por sector económico y provincia. Retrieved December 17, 2023, from <https://www.ine.es/jaxiT3/Datos.htm?t=3994>

ISO. (n.d.). ISO 26000:2010(es) Guía de responsabilidad social. Retrieved April 15, 2023, from <https://www.iso.org/obp/ui#iso:std:iso:26000:ed-1:v1:es>

Jiménez, T. (2017, October 1). Las 10 ventajas de la Responsabilidad Social Corporativa. *Información*. Retrieved April 6, 2023, from <https://www.informacion.es/economia/2017/10/01/10-ventajas-responsabilidad-social-corporativa-5871625.html>

Kilksberg, B. (n.d.). Responsabilidad social empresarial: ¿Moda o demanda social? Retrieved December 18, 2023, from https://www.econo.unlp.edu.ar/frontend/media/88/10988/96ec54036dada3b4ed47f8dc_b0c92bbd.pdf

Kotler, P., & Lee, N. R. (2004). *Corporate Social Responsibility: Doing the Most Good for Your Company and Your Cause* (1.ª ed.). Wiley.

Langlois, A. (2015, April 15). La reveladora historia de Howard Bowen, el Padre de la RSE. Retrieved January 29, 2023, from <https://www.comunicarseweb.com/biblioteca/la-reveladora-historia-de-howard-bowen-el-padre-de-la-rse>

Lozano, J. M. (2007). *Tras la RSE - La responsabilidad social de la empresa en España vista por sus actores* (1.ª ed.). Ediciones Granica, S.A.

Mandiá, J. (2021, July 13). "COMENTARIO SOBRE LA DIRECTIVA 2004/35/CE DEL PARLAMENTO EUROPEO Y DEL CONSEJO DE 21 DE ABRIL DE 2004, Y SU RELACIÓN CON LA LEY DE RESPONSABILIDAD MEDIOAMBIENTAL". *Actualidad Jurídica Ambiental*. Retrieved April 19, of 2023, from

<https://www.actualidadjuridicaambiental.com/wp-content/uploads/2021/07/2021-07-13-Mandia-Genesis-Directiva-2004-35-CE.pdf>

Martos Molina, M. (2018). Responsabilidad social corporativa y turismo. ¿Realidad o posturoo?. *Turismo Y Sociedad*, 22, 24–44. Retrieved from <https://revistas.uexternado.edu.co/index.php/tursoc/article/view/5343/6538>

Miller, K. (2020, October 8). The Triple Bottom Line: What It Is & Why It's Important. *Harvard Business School Online*. Retrieved April 15, 2023, from <https://online.hbs.edu/blog/post/what-is-the-triple-bottom-line>

NACIONES UNIDAS. (n.d.). La declaración Universal de Derechos Humanos. Retrieved February 17, 2023, from <https://www.un.org/es/about-us/universal-declaration-of-human-rights>

Naciones Unidas. (n.d.). Historia de las Naciones Unidas. Retrieved April 20, 2023, from <https://www.un.org/es/about-us/history-of-the-un>

Núñez, P. (2020, March 2). Un 82% de los consumidores españoles refiere las empresas medioambientalmente responsables, según un estudio de IBM. IBM. Retrieved April 7, 2023, from <https://es.newsroom.ibm.com/2020-03-02-Un-82-de-los-consumidores-espanoles-prefiere-las-empresas-medioambientalmente-responsables-segun-un-estudio-de-IBM>

Potter, D. (2007). Non-governmental organisations and environmental policies. *Environmental Policy in an International Context*, 3, 25-49. Retrieved February 20, 2023, from <https://www.sciencedirect.com/topics/earth-and-planetary-sciences/non-governmental-organisation>

Pérez, A. (2005, September 1). Edward Freeman: “La ética consiste en hacer cosas por los demás y por uno mismo”. *Revista Haz Periodismo que transforma*. Retrieved March 10, 2023, from <https://hazrevista.org/rsc/2005/09/edward-freeman-la-etica-consiste-en-hacer-cosas-por-los-demas-y-por-uno-mismo/>

PortAventura BUSINESS & EVENTS. (n.d.). Informe responsabilidad corporativa 2021. Retrieved March 10, 2023, from <https://www.portaventuraevents.com/rc/>

PortAventura WORLD, Made to Remember. (n.d.). Declaración medioambiental 2021. *Compromisos de PortAvneutra con el medio ambiente, EMAS*. Retrieved from <https://www.portaventuraworld.com/medio-ambiente>

ROCKCONTENT. (2023, July 19). ¿Qué es la Responsabilidad Social Empresarial (RSE)?. Retrieved April 15, 2023, from <https://rockcontent.com/es/blog/responsabilidad-social-empresarial/>

Romero, M. (2010, November). NUEVA NORMA ISO 26000:2010 RESPONSABILIDAD SOCIAL. Retrieved April 15, 2023, from <https://www.globalstd.com/pdf/rs-iso26000-2010.pdf>

SANTANDER. (2022, January 18). ¿Qué son los criterios ESG y por qué son tan relevantes?. Retrieved April 16, 2023, from <https://www.santander.com/es/stories/que-son-los-criterios-esg-y-por-que-son-tan-relevantes>

Strauss, W., & Howe, N. (2000, September 5). Millennials Rising: The Next Generation. Vintage, Highlighting edition.

SYGRIS. (2021, August 10). Los estándares GRI: ¿qué son y por qué son importantes?. Retrieved April 19, 2023, from <https://sygris.com/2021/08/10/estandares-gri-que-son-como-usarlos-en-espanol/>

THEOBJECTIVE. (2023, September 6). PortAventura cuadruplica ingresos y vuelve a los beneficios tras la pandemia. Retrieved April 21, 2023, from <https://theobjective.com/economia/2022-09-06/portaventura-cuadruplica-ingresos/>

Theme Park Experts. (n.d.). Historia Portaventura Park. Retrieved April 21, 2023, from <https://www.themeparkexperts.com/port-aventura-world/parques-en-port-aventura-world/portaventura-park/historia-portaventura-park/>

UNITED NATIONS, Department of Economic and Social Affairs. (n.d.). Transforming our world: the 2030 Agenda for Sustainable Development. Retrieved April 20, 2023 from <https://sdgs.un.org/2030agenda>

UNIVERSUM. (n.d.). Understanding the Next Generation of Talent. Retrieved April 6, 2023, from <https://universumglobal.com/library/understanding-the-next-generation-of-talent/>

Villalobos, A. (2012, October 4). Triple bottom line, otra forma de medir el éxito empresarial. *El economista*. Retrieved April 15, 2023, from <https://www.eleconomista.com.mx/finanzaspersonales/Triple-bottom-line-otra-forma-%20de-medir-el-exito-empresarial-20121004-0153.html>

Werther, W. B., Jr, & Chandler, D. (2011). *Strategic Corporate Social Responsibility: Stakeholders in a Global Environment*. SAGE Publications.

Wojtarowski Leal, A., Silva Rivera, E., Piñar Alvarez, M. A., & Negrete Ramírez, J. A. (2016). La Responsabilidad Social Empresarial como pieza clave en la transición hacia el desarrollo sustentable en el sector turístico. PASOS. Revista de Turismo y Patrimonio Cultural, 14(1), 127-139. Retrieved from <https://www.redalyc.org/articulo.oa?id=88143642009>

Núria Torredemé Páez

**A STUDY OF PORT AVENTURA WORLD'S
CORPORATE SOCIAL RESPONSIBILITY**

ENVIRONMENTAL ACTIONS

ANNEXES OF THE FINAL DEGREE PROJECT

Double Degree in Business Administration and Law



**FACULTAT D'ECONOMIA i EMPRESA
Universitat Rovira i Virgili**

Reus

June

Course 2022-2023

Index

ANNEX I: Certification benefits for companies..... 2

ANNEX 2: ESG history of PORT AVENTURA WORLD 5

ANNEX 3: Certified B CORPORATION 6

ANNEX 4: Survey model 7

ANNEX 5: Interviews transcription..... 12

1. ANNA SABATÉ..... 12

2. AMAYA BELACORTU..... 11

3. CARLOS CERDÁ and JOAN MARC BERGADA 25

ANNEX 6: QR code 31

ANNEX I: Certification benefits for companies

When the companies implement the Environmental Certificate System, it implies that their main values are the concern for the environment and their effort to achieve greater sustainability in their actions.

In addition, the incorporation of these certificates will bring numerous benefits to the company. These benefits are close to the ones that apply for CSR therefore, they will be explained in the same classification used before.

1. Internal benefit

a. Economic

As it has been discussed throughout this chapter, obtaining certifications, like implementing CSR, implies a greater use of available resources, through the reuse and recycling of waste; and the implementation of a policy for energy saving.

As a result of these actions, the company will be able to reduce its costs due to the efficient control of resources, since the quantities of materials and energy consumed will be lower if the requirements set out in the certifications described above are met.

On the other hand, the implementation of an environmental management system will allow the company to access those markets where this is an admission requirement. This may happen when the legislation of certain countries makes compliance with certain environmental standards a prerequisite. In this scenario, the company could increase its sales and, therefore, the revenue it earns, thus also improving its financial situation.

b. Risk prevention

Obtaining these certifications also reduces the risk of litigation or sanctions. This is because the environmental management system implies that the organization must comply with the existing environmental legislation and, therefore, its implementation may avoid numerous fines and closures.

c. Organisation

In organizational matters, obtaining the certificates may imply, in most cases, compliance with the Corporate Social Responsibility policy carried out by the company.

This means that the objectives set by it are being achieved and, therefore, that its implementation has been carried out correctly.

On the other hand, there is an increase in the quality and efficiency of products and services, as well as processes. This is because it increases the quality and efficiency of the organization's activity through the effective definition of the work and the avoidance of interruptions in the process.

d. Recruitment and retention of talent

With regard to human resources, as mentioned above, obtaining certifications will allow employees to verify that the values shared by the company are reflected in reality and being carried out.

Therefore, committed employees who empathize with the company they work for will increase their productivity and job satisfaction.

On the other hand, it is necessary to communicate effectively the measures to be implemented to the workers, since these are the human resources needed to achieve the objectives.

2. External benefits

a. Corporative image and reputation

Having an international level certification will lead to the company being perceived as reliable, committed to social and environmental actions and with an efficient methodology for achieving results.

These characteristics will lead to an improvement in both its image and its reputation, thus enabling the company to position itself ahead of its competitors in the market, as will be seen below.

b. Attracting finance

Holding certificates may result in tax benefits for companies. This is the case when certain countries offer deductions, for example, for investment in renewable energy equipment, for waste treatment or, as mentioned above, for having ISO 50001 energy management system certification.

c. External relations and gaining recognition

As already mentioned, environmental certifications allow for an improvement of the company's reputation and image. This means that the commitment of companies to the environment is highly valued by both consumers and the rest of society.

In addition, the certification that is granted to this organization already represents a sign of gratification and recognition to them for the effort they make to meet the requirements demanded by these certificates.

d. Competence

Meeting the requirements for the award of environmental certificates means improving the competitiveness of the company and achieving a higher position in the market compared to its competitors.

This is possible because consumers value in a very positive way the companies that have a "green policy" and that offers them products or services that cause the least damage to the environment and compensate for any harm caused to the environment.

e. Customer loyalty

The fact that a company has an international environmental certification generates greater confidence among its current and potential customers, because it is a sign of the company's commitment to the values it believes in and to its objectives.

At the same time, this will imply, as already advanced in the section on economic benefits, a greater demand for the product or service offered by the company, and therefore, an increase in its sales.

ANNEX 2: ESG history of PORT AVENTURA WORLD

ESG history

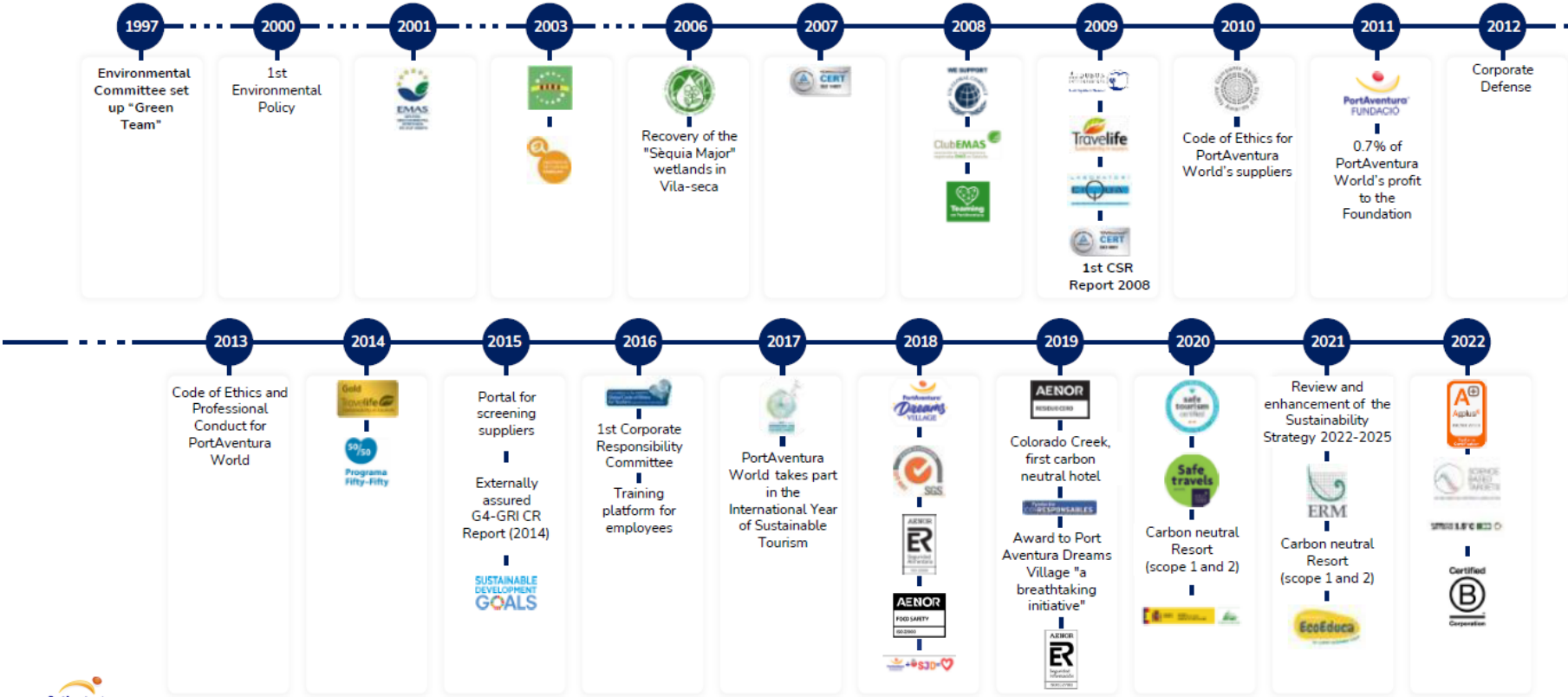


Illustration 1. ESG history of Port Aventura World. Source: provided by Amaya Belacortu (interviewee).

ANNEX 3: Certified B CORPORATION



USING BUSINESS AS A FORCE FOR GOOD.

We are B Corp! We meet high standards of social and environmental impact, legal responsibility and transparency. Know more about us in bcorpspain.es



**Made to
Remember**

CERTIFICATION DATE
DECEMBER 2022

VALID UNTIL
DECEMBER 2025

Illustration 2. B Corp certification. Source: provided by Anna Sabaté (interviewee).

ANNEX 4: Survey model

Accions mediambientals d'RSC de Port Aventura World

Hola, el meu nom és Núria Torredemé Páez i soc una estudiant del Doble Grau d'Administració i Direcció d'Empreses i Dret de la Universitat Rovira i Virgili. Estic realitzant una investigació pel meu Treball Final de Grau sobre les accions mediambientals dutes a terme per Port Aventura World en el marc de la Responsabilitat Social Corporativa. Em podria ajudar responnent un breu qüestionari? Les seves respostes seran anònimes i es tractaran de forma agregada. No trigarà més de 5 minuts. Moltes gràcies!

[Iniciar sesión en Google](#) para guardar lo que llevas hecho. [Más información](#)

[Siguiente](#)

[Borrar formulario](#)

Accions mediambientals d'RSC de Port Aventura World

[Iniciar sesión en Google](#) para guardar lo que llevas hecho. [Más información](#)

* Indica que la pregunta es obligatoria

Preguntas introductorias

Gènere *

- Home
- Dona
- No binari
- Prefereixo no respondre

Edat

Tu respuesta _____

Viu a la província de Tarragona? *

- Sí
- No

A quina comarca? *

- Conca de Barberà
- Alt Camp
- Baix Penedès
- Tarragonès
- Baix Camp
- Priorat
- Ribera d'Ebre
- Terra Alta
- Baix Ebre
- Montsià

Quin és el seu estat? *

- Estudiant
- Treballador/a per compte aliena
- Autònom/a
- Aturat/da
- Jubilat/da
- Cap de les altres opcions

[Atrás](#)

[Siguiete](#)

[Borrar formulario](#)

Port Aventura World

Coneix Port Aventura World? *

- Sí
- No

Quines activitats creu que són pròpies de Port Aventura World? *

- Construcció i explotació d'atraccions
- Hosteleria
- Organització de jornades esportives
- Lloguer d'espais per a esdeveniments
- Restauració
- Programes d'inclusió social
- Jardineria
- Col·laboració amb institucions públiques
- Formació mediambiental
- Tractament de productes químics

Creu que Port Aventura World és una empresa rellevant dins de la província de Tarragona? *

- Sí
- No
- No ho sé

Creu que la seva activitat repercuteix positivament a la ciutadania de la província de Tarragona? *

- Sí
- No
- No ho sé

Quina implicació o integració considera que té Port Aventura World en la vida dels * ciutadans?

- Elevada
- Mitja
- Nul·la

Marqui el grau d'acord o desacord referent a les següents afirmacions: *

	Totalment en desacord	Bastant en desacord	Indiferent	Bastant d'acord	Completament d'acord
Port Aventura World és una empresa que aporta un valor afegit a la província de Tarragona.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Port Aventura World és una empresa que està implicada amb el seu entorn.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Port Aventura World vetlla pel medi ambient i la sostenibilitat.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Port Aventura World participa activament en la lluita per combatre el canvi climàtic.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Port Aventura World realitza publicitat sobre les activitats mediambientals que du a terme.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

[Atrás](#)

[Siguiete](#)

[Borrar formulario](#)

Actuacions mediambientals. Sabia que...?

Sabia que Port Aventura World disposa de varies certificacions ambientals que verifiquen el seu compromís amb el medi ambient? *

- Si
- No

Sabia que Port Aventura World ha creat el projecte EcoEduca per a sensibilitzar els alumnes de primària i secundària en matèria ambiental? *

- Si
- No

Sabia que Port Aventura World ha firmat un conveni amb Formació i Treball en col·laboració amb l'Ajuntament de Vila-seca, per a gestionar els residus orgànics i promoure l'economia circular? *

- Si
- No

Sabia que des de Port Aventura World es col·labora amb entitats per implementar projectes d'aprofitament d'aliments i la seva posterior donació? *

- Si
- No

Sabia que Port Aventura World publica les certificacions ambientals i els informes anuals de Responsabilitat Corporativa a la seva pàgina web? *

- Si
- No

Moltes gràcies per la seva participació!

[Atrás](#)

[Enviar](#)

[Borrar formulario](#)

ANNEX 5: Interviews transcription

1. ANNA SABATÉ

Bon dia i gràcies per accedir a contestar l'entrevista que duc a terme en base al meu treball de fi de grau d'Administració i Direcció d'Empreses, que estudio conjuntament amb Dret. El contingut de l'entrevista serà utilitzat de forma agregada i serà únicament d'aplicació al treball, el qual consisteix en un estudi de les accions mediambientals de Responsabilitat Social Corporativa de Port Aventura World.

- **Primerament voldria parlar de les funcions que desenvolupa per fer una petita presentació de la seva figura en quant a Responsable l'àrea de Responsabilitat Corporativa**

L'àrea de Responsabilitat Corporativa, desenvolupa l'estratègia de Sostenibilitat 2022 - 2025 aprovada per Direcció General y personalment m'encarrego de fer el seguiment amb els diferents responsables dels departaments implicats ens els objectius de l'estratègia a nivell ambiental, social i de Bon Govern registrant les accions que s'han portat a terme. Anualment, elaborem el informe de Responsabilitat Corporativa de PortAventura Word on reportem la nostre gestió en Sostenibilitat. Aquest informe s'elabora segons els estàndards de la Global Reporting Initiative (GRI) i la Llei en matèria de informació no financera y diversitat, i també liderem el Comitè ambiental Equip Verd, que gestiona des de 1997 el Sistema de Gestió Mediambiental de PortAventura World.

- **Quina és l'estructura del departament de Responsabilitat Corporativa i la relació d'aquest amb la resta de departaments?**

L'àrea de Sostenibilitat o Responsabilitat Corporativa es troba dins el Departament de Client y Sostenibilitat i està liderat per la directora d'aquest departament, la cap Sostenibilitat i jo com a Responsable.

La Responsabilitat Corporativa es treballa des de tots els departaments de la companyia, així que la relació Inter departamental es fa absolutament necessària, es treballen els objectius conjuntament i es formen varis comitès de treball per alguns objectius en concret.

- **Quin va ser l'inici de la Responsabilitat Social Corporativa, en termes mediambientals, a Port Aventura? I com ha evolucionat aquesta?**

Efectivament, els nostres inicis en Sostenibilitat van ser des de la vessant mediambiental, creant al 1997 el Comitè Mediambiental Equip Verd un Comitè compost per varis representants dels diferents departaments de PortAventura World, actualment en funcionament i que s'encarrega de porta a bon terme el Sistema de Gestió Mediambiental que anualment es audita segons la Norma Comunitari EMAS i la ISO 14001.

Des de l'any 2008 mitiguem i calculem la nostra petjada de carboni i la compensem (abast 1 y 2) a partir del càlcul de les emissions del 2020.

Al 2018, ens vàrem adherir als 10 principis del Pacte Mundial de les Nacions Unides i a partir d'aquest moment vàrem vam incorporar la part social i de Bon Govern, elaborant al 2009 el 1er informe de Responsabilitat Corporativa, al 2015 alineant la nostra estratègia de Sostenibilitat als Objectius de Desenvolupament Sostenible, i altres certificacions de caràcter voluntari com: Còdi Etic Mundial Turisme Sostenible, Residuo Cero (AENOR), entre d'altres

- **Quina es la rellevància de la Responsabilitat Social Corporativa dins l'organització Port Aventura i en els objectius generals d'aquesta?**

La Responsabilitat Corporativa, està totalment integrada dins la gestió de PortAventura World i com a part del nostre compromís per assolir la consecució dels objectius de la nova estratègia de sostenibilitat, vinculem un 30% dels bonus dels managers al compliment de diferents objectius ESG.

- **Quins considera que son els reptes pendents de Port Aventura respecte a la implementació d'accions mediambientals i sostenibles?**

Els reptes més immediats que tenim es la construcció d'una planta fotovoltaica: PortAventura Solar.

El projecte, dissenyat i construït per Endesa X, contempla la instal·lació d'un total de 11.102 panells solars a sòl que ocuparan una superfície total de 6,4 hectàrees, equivalent a 9 camps de futbol, dins del Resort. Un cop en funcionament, la planta solar comptarà amb una potència de 6,05 megawatts pic (MWp), cosa que permetrà a

PortAventura World generar 10 GWh/any d'electricitat neta i cobrir pràcticament un terç de les necessitats energètiques.

La planta entrarà en funcionament durant 2023, any en què també està prevista la posada en marxa d'una segona planta solar, que s'ubicarà a marquesines i pèrgoles als aparcaments per a empleats/des i a l'Hotel Colorado i comptarà amb una potència de 3,5 megawatts bec.

- **Considera que Port Aventura genera valor afegit, a través de la sostenibilitat, a la ciutadania?**

Si hi tant. Per exemple hem creat Ecoeduca, un programa educatiu sobre sostenibilitat que combina aprenentatge i diversió. Educa és una proposta única que combina aprenentatge i diversió, aporta valors educatius a les visites del parc i ensenya actituds que afavoreixen un futur més sostenible i un respecte més gran pel medi ambient. El programa té per objectiu complementar el temari del període lectiu de els alumnes de primària i secundària amb tallers pràctics i interactius per aconseguir una millor efectivitat a l'assimilació de coneixements. El programa consta de dos tallers, que es realitzen amb experts a cadascuna de les matèries i no tenen cap cost per als escolars: Taller sobre biodiversitat y Taller sobre residu zero i properament es crearan altres tallers.

Una altre exemple:

Disposem, des del 2021, d'un conveni de col·laboració entre PortAventura World i Formació i Treball, empresa d'inserció, per a la cessió de 50.000 quilograms de restes orgànics produïts al restaurant La Cantina, que una vegada transformats en compostatge s'utilitzaran a les instal·lacions del Resort. El conveni està subscrit a el marc del projecte europeu ENI-CBCMED SIRCLES, liderat per l'Agència de Residus de Catalunya. La planta per dur a terme el compostatge està instal·lada al municipi de Vila-seca amb l'objectiu de fomentar la inclusió de joves i dones en risc d'exclusió social proporcionant-los habilitats i llocs de treball en l'àmbit de l'economia circular

- **Creu que la ciutadania ho percep, és a dir, es conscient de les accions que es duen a terme des de Port Aventura World?**

Les accions sostenibilitat que portem treballant des de fa molt de temps no les hem comunicat massa externament en el passat, a nivell intern si que hem treballat la comunicació al personal. Una millora que volem incorporar a partir d'aquest 2023 es treballar més la comunicació en aquest sentit. La ciutadania actualment està molt sensibilitzada en temes ambientals i socials i li agrada saber que fan les empreses en aquest sentit.

- **Té alguna inquietud o interès sobre algun assumpte específic que considera que puc incloure al qüestionari que realitzaré posteriorment per al meu treball de fi de grau per tal de recavar informació?**

Si, m'agradaria indicar que com a compromís amb la sostenibilitat PortAventura World ha treballat en el propòsit de la companyia:

Creemos experiencias inolvidables que generan un impacto positivo en las personas mientras cuidamos del planeta.

A més, hem renovat els nostres valors:



I recentment hem aconseguit la certificació BCorp!!!



USING BUSINESS AS A FORCE FOR GOOD.

We are B Corp! We meet high standards of social and environmental impact, legal responsibility and transparency. Know more about us in bcorpspain.es



CERTIFICATION DATE
DECEMBER 2022

VALID UNTIL
DECEMBER 2025

Moltes gràcies per respondre les preguntes. Aquesta entrevista li he realitzat amb la finalitat d'analitzar l'impacte que tenen les accions mediambientals de Port Aventura World en la societat i l'entorn més proper.

En cas de que vulgui ser partícip del resultat de l'estudi, posi-ho en el meu coneixement, per a que li pugui fer arribar quan l'hagi finalitzat.

2. AMAYA BELACORTU

Buenos días y gracias por acceder a responder la entrevista que realizo en base a mi trabajo de fin de grado de Administración y Dirección de Empresas, que estudio conjuntamente con Derecho en la Universidad Rovira i Virgili. El contenido de la entrevista será utilizado de forma agregada y será únicamente de aplicación al trabajo, el cual consiste en un estudio de las acciones medioambientales de Responsabilidad Social Corporativa de Port Aventura World.

- **Primero querría hablar de las funciones que desarrolla para hacer una pequeña presentación de su figura.**

Soy la directora de Comunicación de Port Aventura World. Entonces toda la comunicación externa la gestionamos desde mi área. Cuando hablamos de comunicación externa nos referimos también a reputación, acciones de lobby, acciones en toda la comunicación que sale de la compañía hacia fuera, en cualquiera de los canales y para cualquiera de los *stakeholders* es responsabilidad de mi area. Entre ellas esta la comunicación corporativa que engloba la parte de sostenibilidad o Responsabilidad Social Corporativa, o lo que llamamos ahora ESG.

- **¿Cual fue el inicio de la Responsabilidad Social Corporativa, en términos medioambientales, en Port Aventura World? ¿Y cómo ha evolucionado esta?**

La historia de la sostenibilidad de Port Aventura World entendida también en todas vertientes, tiene su origen des del principio porque Port Aventura ya se crea con concepto sostenible. Tu sabes, que eres de la zona, que llueve muy poco. Port Aventura esta instalado en un sitio con muy poca agua, es habitual hace muchos años que se corte el agua o haya que ir a por agua a determinadas zonas porque es una zona realmente seca. Por lo tanto, Port aventura nace ya en sus orígenes, y te hablo de hace mas de 30 años, la persona que lo concibe, lo piensa con pensamiento sostenible. Es decir, que se pueda aprovechar el agua de lluvia, que se pueda reutilizar, que exista la economía circular dentro del agua, que luego también se ha aplicado a otras partes del resort.

Con lo cual, ya des del inicio, PA se concibe como un resort sostenible, porque ya des del inicio el proyecto de PA es un proyecto grande, no solamente un parque temático o

un parque de atracciones, sino un resort como concebimos con diferentes parques, entornos y ecosistemas, y todo eso había que mantenerlo sin perjuicio del resto de la comunidad.

Entonces ya en el año 97 se crea lo que es el *Equip Verd* o *Green Team*, en ingles. Tiene su origen en el inicio de PA, y son varios empleados que se agrupan bajo lo que se denomina *Equip Verd* que lo que hacen es ir detectando ciertas necesidades de sostenibilidad que se pueden aplicar y hacer llegar a los compañeros. Cosas que pueden ser muy sencillas como, por ejemplo, un mensaje en la Cantina, el comedor de empleados, de “¿Hoy te ha sobrado comida? Pues recuerda, tienes que elegir mejor.”, a recordarnos que tenemos que ahorrar agua cuando tenemos los grifos abiertos, a “Recuerda que tienes que apagar la luz”. Cosas que pueden ser muy sencillas y que cada vez van siendo mas complejas como, por ejemplo, ser voluntario en la Fundación Dreams.

Con lo cual, ya des del inicio PA es sostenible. Con el paso de los años, si que es cierto que la compañía ha ido adaptándose, aprobando y certificándose con diversas certificaciones. Puede ser de la EMAS, por ejemplo, puede ser desde que somos Carbón Neutro también estamos trabajando con SBTi, somos un Save Travel, y ahora hace unos meses somos una compañía B Corp. Que al final, B Corp es una certificación y es un movimiento realmente, que lo que hace es que con sus valoraciones tu te puntúas, es un proceso largo de mas de 2 años, y sabes cual es tu nivel, no solamente de sostenibilidad, sino también el Buen Gobierno que tienes, la relación con tus proveedores, *stakeholders* y tus otros empleados.

Todo este proceso, esta es toda la historia. Pero lo importante es que des del principio PA tiene concepto sostenible.

- **Respecto del proyecto EcoEduca, ¿como surgió el mismo? ¿Cuáles son sus objetivos?**

El proyecto EcoEduca surge precisamente porque nosotros recibimos muchos niños, jóvenes, adolescentes, como sabes, en PA de siempre y, de tiempos a parte, muchísimos mas, porque además es uno de los focos de destino para celebrar los viajes de fin de curso. Entonces, con todo el tema de sostenibilidad que teníamos y los proyectos que estábamos desarrollando detectamos que ahí teníamos un lincho de conocimiento. Es decir, tu para que una persona sea y aprenda a ser sostenible, tienes que educarla en la sostenibilidad, tienes que educarle en que no hay que malgastar, que hay que proteger a los animales, en que hay que respetar. Porque la sostenibilidad al

final es respetar; respetar al compañero, al proveedor, respetar al inversor que pone dinero, respetar al cliente que viene, respetar al que protesta. Al final es respeto, y al final tenemos que enseñarlo, y nuestra obligación era enseñarlo.

Entonces EcoEduca surge de eso, de aprovechar la oportunidad de ser un lugar y centro de ocio, para enseñar de una manera mas sencilla. Es decir, un niño, nos pasa, tenemos diferentes formatos. EcoEduca son unos talleres, pero cada vez mas, las Comunidades Autónomas nos piden proyectos diferentes. Por ejemplo, de Castilla y León nos piden cosas muy relacionadas con la naturaleza, con el respeto a la naturaleza, con la alimentación orgánica. La Comunidad de Madrid, cuando nos pide algo, nos pide muy relacionado con la física, las atracciones, por ejemplo, toda esa parte que tiene que ver con porque el Shambala tiene esa forma, porque esa caída, cual es la aceleración. Todos agrupados bajo el concepto de sostenibilidad o de diferentes tipos de sostenibilidad, pero todos con aplicaciones dentro de un resort temático.

Es mucho mas practico para los niños y lo aprenden mucho mejor si entienden que los animales hay que respetarlos, hay animales que son especies protegidas; si lo ven directamente y lo aprenden.

Si aprenden como funciona la energía eléctrica, que es un taller que vamos a poner en marcha el próximo curso con la planta fotovoltaica. Como funcionan las energías renovables, si lo ven directamente y se lo explica alguien que tiene esa capacidad de hacerles entender pues mira: "Esto es una placa solar que funciona y se conecta aquí, hay un cable que va conectado al distribuidor central, la corriente llega y a partir de ahí pasa esa energía a la corriente general que utilizamos". Si esto se lo explica alguien y lo están viendo, sin duda alguna es mucho mas didáctico y sencillo para ellos que si lo tienen que aprender de otra manera.

Entonces, el objetivo es acercar determinadas practicas en las que nosotros sabemos que podemos aportar a la sociedad y ponérselo al alcance de los centros educativos. Que cada uno tiene siempre una preferencia, lo que te digo, unos prefieren que les expliques la física de tal, otros quieren hablar de biología, otros de energía; pero nos vamos adaptando en función de los talleres que tenemos; que el año que viene vana aumentar.

- **No había observado en su informe que querían añadir el taller de la energía renovable en su informe, porque me comenta que será nuevo del siguiente curso, ¿verdad?**

Si, inauguramos la planta fotovoltaica y la queremos incluir en un área educativa. El objetivo es que los chavales entiendan como funcionan las energías renovables.

- **¿Cree que este tipo de talleres, con las adaptaciones pertinentes, también se deberían impartir al resto de grupos de interés, como los accionistas, trabajadores, proveedores, etc.?**

Mira, los accionistas están involucrados, porque nada de esto lo puedes hacer si no tienes el apoyo de los accionistas. Esto es así en todas las empresas del mundo, si el accionista no te sustenta, no te apoya en ese tipo de acciones es muy complicado ejecutarlas, imposible. Porque si no cree en esto, al final aquí tienes que poner recursos, recursos económicos, recursos de tiempo, recursos personales; si el accionista, cualquiera que sea no cree en ello, es complicadísimo, no sale. En nuestro caso, el accionista a parte de creer es practicante, es decir, hace jornadas en el parque relacionadas con sostenibilidad, es el primero que revisa los proyectos EcoEduca, que revisa cuales son las acciones de sostenibilidad, que se apoya y nos apoya para temas como los de B Corp, que ha sido el gran evento corporativo y de sostenibilidad hasta el momento. Entonces eso por supuesto.

Luego los proveedores también forman parte de la cadena de valor, porque los proveedores además ahora trabajan de una forma diferente. Yo si quiero ser proveedora de Google, por ejemplo, y que vengan para sus eventos a mi centro de convenciones, tengo que cumplir con una serie de pautas sostenibles sino nunca seré proveedora de Google, o de TikTok o de muchísimas empresas.

Nosotros aplicamos, y sobretodo des de que somos B Corp, que ocurrió en noviembre y lo dimos a conocer hace 15 días, es importantísimo que el proveedor también esté alienado con estos principios, porque sino es imposible trabajar. Pero esto es así ya en casi todas las empresas del mundo, es decir, tienes que tener o cumplir con una serie de pautas, que son las mías, pero que también pueden ser las de la química de al lado, o las de la pequeña empresa de papel a 500 quilómetros. Es decir, todos tenemos ya pautas para los proveedores y ellos también saben, nosotros también somos proveedores de alguna manera, que tienen que cumplirlas. Y esto cada vez mas es algo que esta ocurriendo, es decir, tienes que acceder al portal de proveedores, cumplir con unas normas, cumplir con una serie de cosas y a partir de ahí ya podrás ser proveedor

de PA, si no cumples con esas pautas no podrás serlo. Pero no es nada excepcional, ya lo están haciendo muchas otras empresas.

- **¿Cuáles considera que son los retos pendientes de Port Aventura World respecto a la implementación y comunicación de acciones medioambientales y sostenibles?**

En cuanto a implementación, desde luego, creo que todavía a todos nos queda muchísimo trabajo por hacer. Si de algo nos ha servido B Corp es que te dice donde estas muy bien y donde tienes que mejorar. Entonces, evidentemente hay cosas en las que estamos muy bien posicionados y que estamos haciendo muy bien, lo que no quiere decir que tengas que pararte ni dejar de hacerlas; y hay otras, que tienes áreas de mejora. Entonces, cuando tu detectas esas áreas de mejora, lo que tienes que hacer es bueno, implementar acciones para que vayas mejorando esas áreas donde has detectado que no estas funcionando.

Por ejemplo, a lo mejor hay determinadas áreas que tendríamos que tener acciones mas especificas. Se me ocurre a lo mejor tienen que ser una acción de recursos humanos porque resulta que tenemos que subir la encuesta de clima, la puntuación que tenemos; se me puede ocurrir, no sé.

Pero, aun así, hay otras áreas donde no puedes parar. Es decir, tu tienes que inaugurar una planta fotovoltaica, tienes que intentar ampliarla, tienes que utilizar la energía de la mejor manera, tienes que todos los empleados entiendan cual es el propósito de la compañía. Hemos cambiado el propósito, pues todo el mundo debe entenderlo, debe entender cuales son los valores y tienen que estar alineados con ellos. Básicamente, como en todas las empresas, lo que pasa que muchas veces dicen: “es la filosofía de la compañía”; al final, hablamos de propósito y valores. Y una compañía con propósito es lo que pretendemos ser, lo que creo que ya somos y lo que nos gustaría comunicar.

Los retos de comunicación, creo que externamente la verdad es que si hemos avanzado mucho porque hemos tenido mucha mas visibilidad, hemos trabajado yo creo que mucho por esa parte.

Internamente es donde tenemos un trabajo por hacer, entonces uno de los hándicaps que tenemos es el comunicar internamente a la plantilla no las acciones de sostenibilidad, porque muchas veces ellos las conocen porque son participantes activos; pero si la importancia que tienen el propósito y los valores de la compañía; es decir, que los tengan súper integrados.

Hay empresas que es mas fácil, en nuestro caso, es mas complejo porque son plantillas, en muchos casos fijos discontinuos, o es gente joven que viene a trabajar en verano y luego desconecta y luego vuelve el siguiente verano. Entonces ese es el trabajo que tenemos que hacer, un trabajo sobretodo de comunicación interna donde tenemos mas por delante.

Es a lo que me refería antes que siempre tienes áreas de mejora, y la comunicación interna es una de ellas.

- **¿Cree que la ciudadanía tiene conocimiento de las acciones que se llevan a cabo desde Port Aventura World?**

Mira en este caso creo que, si es cierto que hay un conocimiento cada vez mayor, pero también creo que aquí tenemos trabajo por hacer; y de hecho tenemos alguna iniciativa en ese sentido.

Entonces si creo que lo están aprendiendo, que lo están conociendo y lo están detectando, que son conscientes; pero también creo que todavía nos queda trabajo por hacer en ese caso. Sobretudo en el entorno, en el contexto mas cercano, en el medio ambiente que tenemos mas próximo, en los municipios que nos rodean y que al final somos parte de ese contexto.

Si creo que lo saben, lo que pasa también es que muchas veces, y a mi esto me pasa mucho con los periodistas de todas partes de España, incluso de Europa; muchas veces se acuerdan y ven el Shambala, el Dragon Khan, los hoteles y tal; pero nos ha costado mucho explicar que somos una compañía que tiene un propósito, unos valores, tiene unas Cuentas de Resultados, tiene un EBITDA, tiene un Profit and Looses, y es una empresa, no es solamente lo que tu ves.

Y claro, tu que estas haciendo una formación superior y que lo entiendes y lo ves, para compañeros de la prensa ha sido siempre lo que se veía, que eran las entradas, las piscinas, el Dragón Khan; nosotros incluso con los grandes aficionados a parques de atracciones que dicen “es nuestro parque”. No no, no es vuestro parque, es una compañía con unas obligaciones legales, con unas obligaciones financieras y con unas obligaciones fiscales y es una empresa como tal.

Entonces esa parte que tu bien me estas preguntando de, y el entorno más cercano es cierto que si evidentemente saben de las acciones que estamos realizando porque además muchas son con el entorno mas próximo, pero también es cierto que tenemos ahí, y eso también lo vamos a intentar corregir, que estar más cerca del sector turístico

de la zona, de los ciudadanos de la zona, de los municipios. Porque somos uno de los grandes, por ejemplo, empleadores y tenemos que saber y tener una relación completamente fluida y entendernos y es importante.

Aquí quizás también tenemos una parte de trabajo que hacer.

- **¿Cree que la población las valora y que constituyen un punto determinante en la imagen de Port Aventura World?**

Debería serlo, yo creo que sí, y cada vez más. Mira, pero no solo en la población más cercana, que también. Ósea a mí me gustaría, y, además, en la gente joven que viene a trabajar te suele decir, y esto pasa mucho con tu generación y gente preparada, “oye yo vengo a trabajar pero no quiero solo que me des un sueldo en condiciones y estar cómoda en el trabajo y aprender y tener formación, quiero además que haya una serie de valores, y si no me encajan los valores, no me interesa”. Y esto es importante porque esto es un cambio versus la generación a la que yo pertenezco que claro, no se veía así. Ahora no, ahora la gente, y hace muy bien, quiere unos valores y que encajen con sus valores y si no lo hacen, no van a intentar entrar.

Es que, además, no lo ven así. No lo ven como que tienen que trabajar allí, y eso está muy bien. Entonces yo te diría que sí, que no solamente la gente más cercana, los que forman parte de nuestro contexto más próximo, sino también cuando vamos a algún evento, foro, lo tienen en cuenta. Y cuando estamos con gente joven que está estudiando o que empieza sus prácticas y primeros pasos en el mercado laboral, cuando coincidimos con ellos en Madrid, Sevilla o Londres, lo detectas. La gente se mueve mucho más por valores, y además es interesante, inteligente y hacia donde tenemos que ir; y es lo que estamos intentando hacer también nosotros.

- **¿Qué medidas considera que son necesarias para potenciar la publicidad de estas acciones entre los clientes y que las mismas sean valoradas?**

Mira si me permites yo no hablaría de publicidad, sino de conocimiento y comunicación. La publicidad es más mercantilista. Desde luego tenemos que empezar a comunicarlo de una forma diferente cuando están dentro del parque.

El otro día, cuando éramos B Corp, la representante de MásMóvil, la compañía de telecomunicaciones, es B Corp, nos decía: “vosotros tenéis aquí a la gente, tenéis 5 millones de personas que pasan por aquí, ellos pueden ver cuando entran que es ser B Corp, yo tengo que ponerlo en una factura. Y la diferencia es esa, sois un centro

fabuloso, magnifico de toda Europa que tenéis 5 millones de personas que vienen desde Europa para pasar aquí sus vacaciones, les tenéis vosotros aquí”.

Esa reflexión, que puede parecer muy fácil, es la buena. Tu tienes aquí a la gente, lo que tienes que hacer es comunicárselo, ósea que si esta a lo mejor en una cola del Shambala, que vea, intente o detecte. Hay que comunicarlo de una manera que sea fácil, que no sea agresiva porque la gente cuando esta en PA esta a lo que esta, para disfrutar con la familia, con los amigos, etc. Entonces, esa forma de llegar a ellos, incluso des del momento que compran las entradas, la forma de hacerles entender que eres sostenible y lo que es la sostenibilidad es en lo que estamos trabajando; des de que estas en la pagina web, como trabajas con otros *stakeholders*, cuando lo compran des del Corte Inglés; es decir, todos tenemos que estar unidos en entender que la sostenibilidad es lo que toca. Ósea, no es que sea una acción extra, es que es lo que hay que hacer, y comunicárselo es una de las acciones que tenemos para los próximos años; por eso hay un área del cliente que se va a enfocar también en como explicamos a los clientes qué somos y por qué somos así.

- **¿Tiene alguna inquietud o interés sobre algún asunto específico que quiera añadir?**

No ninguna. Solo cualquier cosa que necesites, me llamas o me escribes y a tu disposición.

Muchas gracias por responder las preguntas. Esta entrevista se la he realizado con la finalidad de analizar el impacto que tienen las acciones medioambientales de Port Aventura World en la sociedad y el entorno más cercano.

En caso de que quiera ser partícipe del resultado del estudio, póngalo en mi conocimiento para que se lo pueda hacer llegar cuando lo haya finalizado.

3. CARLOS CERDÁ and JOAN MARC BERGADA

Buenos días y gracias por acceder a responder la entrevista que realizo en base a mi trabajo de fin de grado de Administración y Dirección de Empresas, que estudio conjuntamente con Derecho. El contenido de la entrevista será utilizado de forma agregada y será únicamente de aplicación al trabajo, el cual consiste en un estudio de las acciones medioambientales de Responsabilidad Social Corporativa de Port Aventura.

- **Primero querría hablar de las funciones que desarrolla para hacer una pequeña presentación de su figura en cuanto a responsable del programa EcoEduca de talleres sobre biodiversidad y teorías del residuo cero.**

Entre mis funciones principales en mi rol en PortAventura World está crear nuevas acciones para impactar positivamente a los escolares, dando a conocer los valores que trabajamos internamente; coordinar los distintos equipos que participan activamente para realizar estos talleres y la gestión de todos los procesos de comercialización de grupos escolares.

- **¿Cual fue el inicio de la Responsabilidad Social Corporativa, en términos medioambientales, en Port Aventura World? ¿Y cómo ha evolucionado esta?**

PortAventura World ha tenido presente su impacto en el medio y en la sociedad desde sus inicios. Desde su concepción, mucho antes de que se hablase de términos como la Responsabilidad Corporativa, la ESG o la sostenibilidad, PortAventura ya apostó por medidas en este ámbito. En su diseño, por ejemplo, se planteó el lago de Mediterránea, además de como un elemento ornamental, como un sistema de recirculación y reciclaje del agua de las atracciones que, además, sirve para acumular el agua de la lluvia. Así mismo, a pesar de un paisajismo exuberante, se utilizan muchísimas variedades de plantas autóctonas adaptadas a la climatología y todas ellas son resistentes al riego con agua regenerada procedente de la depuradora de Salou-Vila-seca. Otro ejemplo es que, desde 1996, la compañía puso en marcha su comité medioambiental, el Equip Verd, que integra a un representante de cada área para valorar, analizar e impulsar propuestas de mejora medioambiental.

Hoy día, PortAventura World se encuentra comprometida con el impulso de medidas como la valorización de más del 90% de sus residuos, el ahorro energético y el uso de

energía de origen 100% renovable certificado, el uso responsable del agua y la movilidad sostenible. También ha realizado una gran apuesta por la reducción del plástico de un solo uso y ha instalado uno de los hubs de recarga para vehículos eléctricos más grandes en un resort de Europa, con 150 puntos de recarga de acceso gratuito para sus clientes y empleados. Asimismo, es operativamente neutro en emisiones de CO2.

Una de las acciones más destacadas en materia de sostenibilidad que PortAventura World está llevando a cabo es la instalación de una planta fotovoltaica destinada al autoconsumo, formada por más de 11.000 paneles solares que proveerán un tercio de la energía que necesita el resort para operar y que se inaugurará el próximo mes de junio.

Todo este trabajo, nos ha permitido alcanzar un gran hito corporativo: convertirnos en empresa B Corp por nuestro impacto positivo en la sociedad y en el cuidado del medioambiente. La compañía ha superado con éxito los estrictos requisitos de medición de impacto para ser empresa B Corp, alcanzando altos estándares de cumplimiento en desempeño medioambiental, social y de buen gobierno. Para ser B Corp, es necesario cumplir una serie de requisitos de desempeño, legales y de transparencia marcados por la propia organización, con el objetivo de medir el impacto de la compañía. Es un proceso que puede llegar a durar varios meses. Una vez validados, estos requerimientos se reevalúan y actualizan cada tres años.

- **Respecto del proyecto EcoEduca, ¿cómo surgió el mismo? ¿Cuáles son sus objetivos?**

PortAventura EcoEduca nace en 2022 diseñado como un programa educativo para escolares, plateado como una continuación y ampliación de los talleres educativos para escolares que siempre se había ofrecido como oferta complementaria a la visita al resort. Se trata de aprovechar las visitas de alumnos y docentes para mostrar algunas de las acciones que realizamos en este destino con la finalidad de concienciar y dar a conocer distintos aspectos que muchas veces no tenemos en cuenta cuando visitamos PortAventura Park.

EcoEduca nació con dos talleres. Uno dedicado a la biodiversidad y que tiene como objetivo aprender más sobre el origen, el comportamiento y la ecología de los pájaros exóticos del espectáculo Aves del Paraíso de PortAventura Park.

El residuo cero es la temática del segundo taller. Se trata de un espacio de reflexión sobre el impacto ambiental que producen los residuos y cómo podemos vivir sin generarlos. Se explica cómo PortAventura World está eliminando los plásticos desechables y se muestran alternativas para minimizar la generación de residuos.

Eso sí, existe una necesidad de renovación e innovación, sabemos que las escuelas cada año modifican aspectos del currículo escolar, y desde PortAventura World debemos responder a estas actualizaciones.

Actualmente, bajo esta misma marca, también tenemos un nuevo concurso escolar sobre sostenibilidad “Haz tu mundo más sostenible” donde financiamos distintos proyectos escolares y donde hemos tenido más de 13.000 alumnos inscritos de toda la península. Y estamos trabajando en nuevas iniciativas en este ámbito.

- **¿Por qué consideraron que era necesaria la implementación de este proyecto de formación y sensibilización medioambiental?**

Esta acción forma parte de la estrategia de ESG de PortAventura World y que tiene como compromiso promover la educación y la sensibilización ambiental. Por su diseño, se trata de un proyecto educativo en el que la base es la información y la concienciación de las nuevas generaciones sobre temas relacionados con el cambio climático, la pérdida de la biodiversidad y el ecologismo. Todos ellos aspectos fundamentales.

- **¿Cree que este tipo de talleres, con las adaptaciones pertinentes, también se deberían impartir al resto de grupos de interés, como los accionistas, trabajadores, proveedores, etc.?**

En nuestra Política Medioambiental se recogen nuestros compromisos en materia de sensibilización medioambiental con nuestros diferentes grupos de interés. Para cada stakeholder, nos planteamos diversas acciones, no todas ellas pasan por impartir una formación en formato taller.

Respecto a nuestra plantilla, tenemos como objetivo formar, entrenar y sensibilizar, a todos los niveles, al personal de la empresa para crear una atmósfera favorable al progreso de cualquier medida medioambiental. Eso implica impartir este tipo de contenidos en los itinerarios formativos de todo el equipo, pero también reforzarlo con campañas de comunicación interna.

A nivel clientes, impulsamos, en la medida de lo posible, proyectos que puedan implicar a nuestros visitantes en el respeto por el medio ambiente. Por ejemplo, realizamos

campañas de buenas prácticas para evitar el despilfarro alimentario en los bufets de los hoteles. En 2021, colocamos carteles informativos sobre la colonia de avión común (Delichon Urbicum) que habita en el Resort, en el Área Mediterránea y en el Hotel PortAventura, dentro de nuestro compromiso para proteger la biodiversidad.

- **¿Cuáles considera que son los retos pendientes de Port Aventura World respecto a la implementación de acciones medioambientales y sostenibles?**

En materia de sostenibilidad nunca se alcanza una meta. Se trata de continuar trabajando para seguir mejorando y reduciendo nuestra huella en el planeta. Por en este trabajo de mejor continua, en 2022 el resort siguió trabajando para reducir las emisiones de gases de efecto invernadero y firmó la carta de adhesión al proyecto Science Based Targets Initiative (SBTi), una iniciativa que promueve la transición hacia una economía baja en carbono como un proceso indispensable para frenar los efectos del cambio climático.

Además, continuamos con nuestra política de ser un resort operativamente neutro, al compensar las emisiones de alcance 1 y 2 y convertirlas en créditos verificados en el Proyecto de Conservación de la Costa Guatemalteca y, en paralelo, ampliamos el cálculo de nuestra huella de carbono en el ámbito de las emisiones de alcance 3 impulsando, a su vez, acciones para la reducción de su impacto.

En 2023, seguiremos impulsando nuestra estrategia en términos de ESG para contribuir a la consecución de los Objetivos de Desarrollo Sostenible (ODS) de las Naciones Unidas, trabajando cada día con el objetivo de convertirnos en un destino cada vez más sostenible y responsable con el cuidado del medioambiente y la responsabilidad social.

- **¿Considera que Port Aventura World genera un valor añadido, a través de la sostenibilidad, a la ciudadanía?**

Por supuesto, estamos convencidos que integrar la sostenibilidad de forma integral en nuestra gestión tiene un impacto muy positivo en nuestro entorno. Para integrarnos en el movimiento de empresas B Corp hemos adoptado una serie de cambios, como la creación nuevo propósito corporativo, “En PortAventura World, creamos experiencias inolvidables que tienen un impacto positivo en las personas mientras cuidamos del planeta”, que ha quedado recogido en una modificación estatutaria para adaptar el objeto social y facultades del consejo en función de los requisitos B Corp. Se trata de poner al

mismo nivel tu impacto económico y tu impacto medioambiental y social. Se trata de que en cada proyecto o iniciativa que impulses como compañía, estén presentes criterios de sostenibilidad, impacto social y buen gobierno. En el apartado social, de la mano de la Fundación PortAventura, garantizamos el acceso al ocio a colectivos de niños y jóvenes en riesgo de exclusión social, organizamos grandes eventos de recaudación de fondos para entidades sociales y continuamos impulsando el proyecto Dreams Village, para volver a recibir a más de 200 familias cada año con menores en situación de vulnerabilidad por una enfermedad grave, como parte de su terapia de recuperación.

- **¿Cree que la ciudadanía lo percibe, es decir, es consciente de las acciones que se llevan a cabo desde Port Aventura World?**

Aunque siempre tratamos de visibilizar todas nuestras iniciativas en materia de medio ambiente, social y buen gobierno, somos conscientes de que nuestro producto es la estrella de nuestras comunicaciones. Sumarnos al movimiento B Corp también implicará potenciar la comunicación de lo que nosotros hemos llamado nuestra cara B, los aspectos relacionados con una gestión responsable y sostenible. Creemos que es importante compartir nuestras buenas prácticas para liderar un movimiento de cambio en nuestro sector, para explicar que hay otra forma de hacer las cosas y seguir siendo rentables.

- **¿Cree que la población lo valora y que constituye un punto determinante en la imagen de Port Aventura World?**

Creemos que cada vez hay más clientes que demandan productos y servicios producidos de forma sostenible. Lo vemos en los clientes que visitan el resort y también en los clientes de eventos corporativos, que gestionamos a través de nuestra división PortAventura Business & Events. Es un movimiento en claro auge. Ese es otro de los motivos por los que hemos querido sumarnos al movimiento B Corp. Los consumidores deben poder tener información en materia de ESG para elegir aquellos productos y servicios de empresas comprometidas con mejorar su impacto en el planeta.

- **¿Tiene alguna inquietud o interés sobre algún asunto específico que considera que puedo incluir en el cuestionario que realizaré posteriormente para mi Trabajo de fin de grado para poder recabar información?**

No.

Muchas gracias por responder las preguntas. Esta entrevista se la he realizado con la finalidad de analizar el impacto que tienen las acciones medioambientales de PortAventura en la sociedad y el entorno más cercano.

En caso de que quiera ser partícipe del resultado del estudio, póngalo en mi conocimiento para que se lo pueda hacer llegar cuando lo haya finalizado.



Port Aventura World

El lago de Mediterránea de Port Aventura World es un sistema de recirculación y reciclaje del agua de las atracciones que sirve para acumular el agua de lluvia.

The Mediterranean Lake of Port Aventura World is a system of recirculation and recycling of water from the attractions that serves to accumulate rainwater.



Así, Port Aventura World tuvo en cuenta desde su origen el entorno en el que se halla, el cuál tiene un clima seco.

Therefore, Port Aventura World has considered since its origin the environment in which it is located, which has a dry climate.



El reciclaje del agua es una herramienta indispensable para preservar los recursos hídricos naturales y asegurar un futuro mejor para el planeta.

Water recycling is an indispensable tool for preserving natural water resources and ensuring a better future for the planet.



 977-779-206  www.portaventuraworld.es  Av. Alcalde Pere Molas, Vila-Seca