



# +Composta

## Round 4: Social Impact Acceleration

+composta

### Team:

- Calderón Rueda Maura Elí
- Huerta Morales Jennifer
- Pelayo Hidalgo Luz Elena
- Pérez Cruz Tiare del Rocío
- Rivera Murillo Jimena

### Coaches:

- Hernández Serrano Diana
- Frago Terán María Esther
  - Pérez Prieto Salomé

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**Mission:** To promote the proper separation and sustainable management of organic waste in the Metropolitan Area of Veracruz, to reduce waste sent to landfills and promote the production of high-quality compost. Through education, awareness, and community action, we look to create a cleaner, healthier, and more sustainable environment for present and future generations.

**Vision:** To become a local benchmark in integrated organic waste management, being recognized for our efficiency, positive environmental impact, and commitment to the community. We strive to set up strong partnerships with institutions, businesses, and civil society to expand our coverage and promote sustainable practices throughout the region. We aspire to be an engine of change towards a greener and more sustainable future in the Veracruz Metropolitan Area and beyond.

## **A. Social business description**

### **A.1 Social mantra one-liner**

+Composta bring your waste back to life

### **A.2 Social impact clarity and significance**

Today's social reality confronts us with unprecedented challenges in terms of environmental preservation and community well-being. In this context, projects such as +Composta respond to the need to comprehensively address environmental issues, and promote citizen participation and the development of more sustainable and resilient communities.

The Metropolitan Zone of Veracruz faces an increasingly pressing crisis in terms of organic waste management. According to official data from the Ministry of Environment and Natural Resources, issued in May 2020, Veracruz produces 7,813 tons of urban solid waste per day, of which more than 50% is organic waste. (Sanchez, 2020).

One of the main challenges associated with organic waste management in the Veracruz Metropolitan Area is the lack of adequate facilities for its treatment and final disposal. Because composting is not a frequent activity among Mexicans, much of this waste ends up being deposited in open dumps, where its decomposition generates greenhouse gas emissions and leachates that contaminate the soil, air and groundwater.

Faced with this growing problem, it is evident the need for a project like +Composta to exist and spread. +Composta seeks to involve the population in a participatory process of environmental awareness and action, seeking to create a cultural change towards greater environmental and social responsibility, encouraging community participation and the promotion of the circular economy.

Since its inception in 2021 +Composta has made a significant impact on people's lives.

Much of the organic waste was accumulating in landfills which generates greenhouse gases and contributes to climate change. (Hunt, 2022)

However, thanks to +Composta, we have been able to:

- Reducing the amount of waste going to landfills
- Create a natural and nutritious product for our plants and gardens.
- Save money on chemical fertilizers and reduce our carbon footprint.
- Educate our families and children in our community about the importance and care of the environment.
- Promote awareness of this issue in the community and teamwork among project participants.

These actions allow us to contribute to our community. To give them a positive change and, as a result, we will create a more sustainable city. Through its tireless work, this project has demonstrated that it is possible to transform environmental challenges into opportunities for change and progress for everyone.

In short, +composta has changed people's lives by promoting a more sustainable, educational and community-based lifestyle. Through its tireless work, this project has demonstrated that it is possible to transform environmental challenges into opportunities for change and progress for all.

Our +composta team receives recognition from the institutions we visit for composting workshops or talks.



**CONSTANCE**  
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TO PROVE THAT  
**Maura Elí Calderón Rueda**


COMPLETED AND PASSED THE COURSE  
**Leadership**

TO DATE, IT HAS A PROGRESS RATE OF 100 % AND A SCORE OF 9 .

REGISTRATION DATE AND TIME: AUG. 11, 2024 - 09:30 A. M.  
REGISTRATION END DATE AND TIME: AUG. 11, 2024 - 09:53 A. M. M.  
END DATE AND TIME : 11 AUG. 2024 - 09 :53 A. M.

EQUIVALENT TO 18 HOURS AT 100%.

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TO PROVE THAT

**Jennifer Huerta Morales**

COMPLETED AND PASSED THE COURSE

**Composting**

TO DATE, IT HAS A PROGRESS RATE OF 100 % AND A SCORE OF 9 .

REGISTRATION DATE AND TIME : 08 AUG. 2024 - 09 :09 P. M. END

DATE AND TIME: 08 AUG. 2024 - 09 :44 P. M.

EQUIVALENT TO 8 HOURS AT 100%.



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**CONSTANCE**

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TO PROVE THAT

**Jennifer Huerta Morales**

COMPLETED AND PASSED THE COURSE

**Environmental culture**

TO DATE, IT HAS A PROGRESS RATE OF 100 % AND A SCORE OF 8.67 .

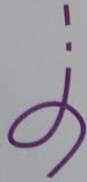
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DATE AND TIME: 09 AUG. 2024 - 12:18 A.M. M.

EQUIVALENT TO 24 HOURS AT 100%.



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COLEGIO  
**LA PAZ**  
..... DE VERACRUZ, A.C.



# COLEGIO LA PAZ DE VERACRUZ

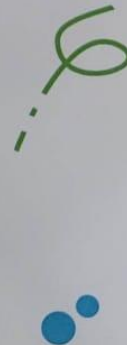
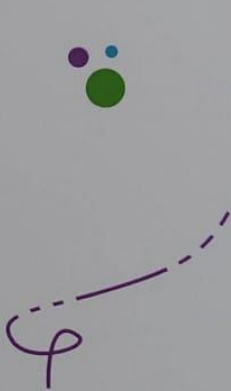
OTORGA EL SIGUIENTE RECONOCIMIENTO A:

## LUZ ELENA PELAYO HIDALGO

POR SU VALIOSA EXPOSICIÓN DE LA PLÁTICA TITULADA

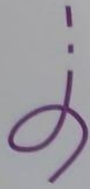
# "POR UN FUTURO MÁS COMPOSTABLE"

BOCA DEL RÍO, VER. 24 DE MAYO

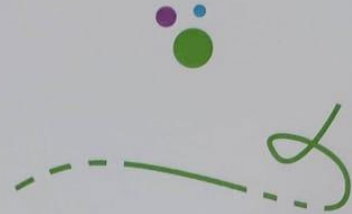


MTRA. ALEJANDRA GARCÍA PÉREZ  
DIRECTORA DE SECUNDARIA





COLEGIO  
**LA PAZ**  
..... DE VERACRUZ, A.C.



## COLEGIO LA PAZ DE VERACRUZ

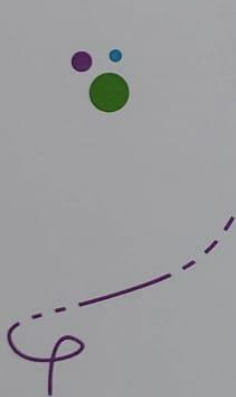
OTORGA EL SIGUIENTE RECONOCIMIENTO A:

# RIVERA MURILLO JIMENA

POR SU VALIOSA EXPOSICIÓN DE LA PLÁTICA TITULADA

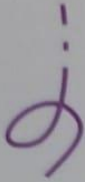
## "POR UN FUTURO MÁS COMPOSTABLE"

BOCA DEL RÍO, VER. 24 DE MAYO



MTRA. ALEJANDRA GARCÍA PÉREZ  
DIRECTORA DE SECUNDARIA





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## COLEGIO LA PAZ DE VERACRUZ

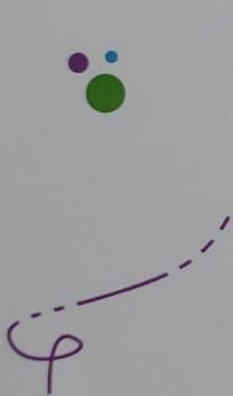
OTORGA EL SIGUIENTE RECONOCIMIENTO A:

# MAURA ELÍ CALDERÓN RUEDA

POR SU VALIOSA EXPOSICIÓN DE LA PLÁTICA TITULADA

# "POR UN FUTURO MÁS COMPOSTABLE"

BOCA DEL RÍO, VER. 24 DE MAYO



MTRA. ALEJANDRA GARCÍA PÉREZ  
DIRECTORA DE SECUNDARIA



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## COLEGIO LA PAZ DE VERACRUZ

OTORGA EL SIGUIENTE RECONOCIMIENTO A:

# JENNIFER HUERTA MORALES

POR SU VALIOSA EXPOSICIÓN DE LA PLÁTICA TITULADA

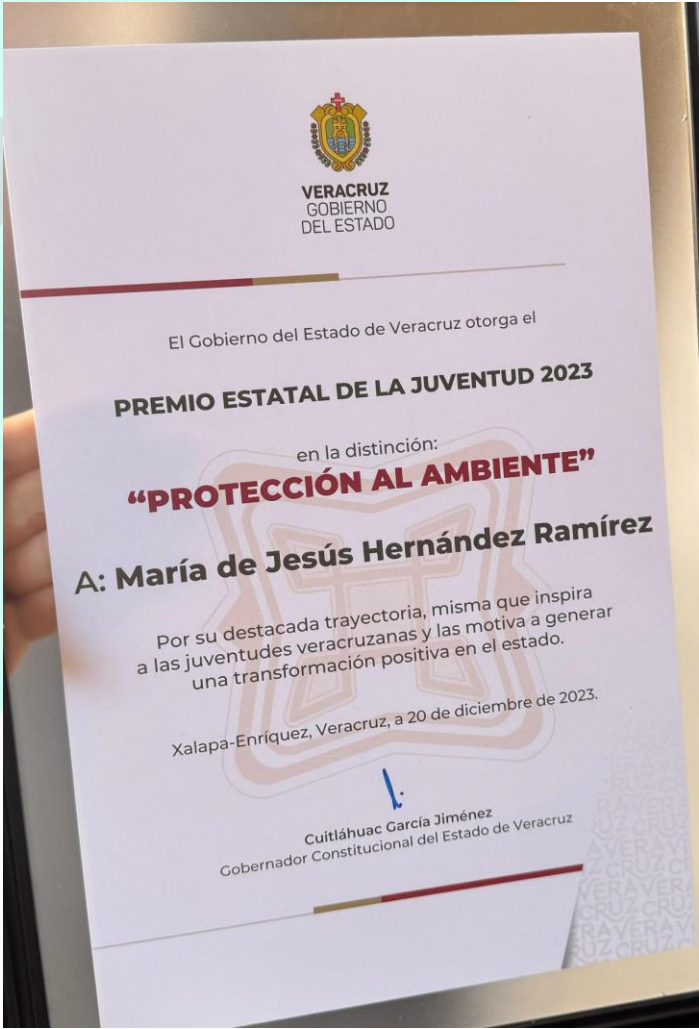
# "POR UN FUTURO MÁS COMPOSTABLE"



BOCA DEL RÍO, VER. 24 DE MAYO



MTRA. ALEJANDRA GARCÍA PÉREZ  
DIRECTORA DE SECUNDARIA

+Composta received in December 2023 the State Youth Award in the category of Environmental Protection, which is the highest public recognition granted by the Government of the State of Veracruz through the Veracruz Youth Institute, as a stimulus to the efforts of young people who, with their talent, dedication and conduct, contribute to the progress of our entity, being considered stimulating examples among the youth.



SUSTAINABLE DEVELOPMENT GOAL	RELATIONSHIP
 <p><b>11 SUSTAINABLE CITIES AND COMMUNITIES</b></p> <p><b>Goal 11.6</b> By 2030, reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality and municipal and other waste management</p>	<p>By turning waste into compost, the amount of waste that is sent to landfill is reduced. This decreases the production of methane, a greenhouse gas that is generated in landfills and contributes to climate change.</p> <p>The physical, chemical and biological properties of compost help improve soil health and structure.</p> <p>It reduces the risk of erosion.</p> <p>It helps regulate soil temperature, reducing water evaporation and regulating humidity.</p> <p>It provides macronutrients, such as nitrogen, phosphorus and potassium.</p> <p>It stabilises soil pH and improves soil conditions by providing carbon to maintain the biodiversity of micro- and macrofauna (Pesquera, n.d.).</p>
 <p><b>13 CLIMATE ACTION</b></p> <p><b>Goal 13.3</b> Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning.</p>	<p>Through educational programs, practical workshops and awareness campaigns, the project seeks to empower citizens and foster greater collaboration among all actors involved in organic waste management, encouraging the participation of children and adolescents, raising their commitment to environmental protection, and promoting sustainable practices.</p>

Outcomes	Individual	Enterprise	Community	Region
<b>Direct Social</b>	Environmental awareness and responsibility.	Provision of services contribution to social capital  Improved corporate image  Increased competitiveness	Reduction of waste sent to landfills  Improved waste management	Reduction of waste sent to landfills  Improved waste management
<b>Indirect Social</b>	Promoting sustainable practices  Promoting environmental education	Promote the circular economy  Promotion shared value among the companies.  Promotion of Corporate Social Responsibility	Local economic development  Improvement of public health  Promotes citizen participation	Economic development of the region  Improvement of public health  Promotes citizen participation
<b>Direct Environmental</b>	Carbon Footprint Reduction  Reduction of methane emissions	Compliance with environmental regulations	Carbon Footprint Reduction  Reduction of methane emissions	Carbon Footprint Reduction  Reduction of methane emissions
<b>Indirect environmental</b>	Improve air quality and soil health and structure.  Improved quality of life	Promotes sustainability in the supply chain	Contribution to local environmental capital  Improved quality of life  Improve air quality and soil health and structure.	Contribution to sustainability agenda Contribution to regional environmental capital  Improve air quality and soil health and structure.



### **A.3 Solution effectiveness and ESG integration**

+Composta has demonstrated a positive impact on society through its organic waste management. Since its inception in 2021, it has managed to collect more than 25,000 kilograms of organic waste, preventing it from reaching dumps and landfills. In addition, the project has involved more than 120 families, schools, restaurants, businesses and hotels in the Veracruz Metropolitan Zone, demonstrating significant community acceptance and participation.

+Composta's track record reflects a sustainable contribution since its inception. Among its achievements is the implementation of composting projects in educational institutions and companies, such as the Lohmann School and the Camino Real Hotel in Boca del Río, Veracruz, where more than 9,000 kilos of organic waste have been composted. These projects not only minimize environmental impact, but also promote responsibility and care for the environment.

+Composta has effectively integrated ESG practices into its business model. At the environmental level, it stands out for the reduction of waste going to landfills and the production of compost as a natural fertilizer. At the social level, it focuses on community education and awareness, promoting a culture of sustainability and environmental responsibility. In addition, ESG assessment methodologies are implemented to monitor and continuously improve its performance, including the identification of risks, the establishment of KPIs, and the preparation of sustainability reports.

## **B. Social impact acceleration**

### **B.1 Mechanisms to accelerate impacts**

For +Composta to increase its social impact in the next 3-5 years, the company can expand its geographic sphere, conduct educational campaigns on composting, create strategic alliances, innovate its processes, implement corporate social responsibility programs and establish clear metrics to measure its influence. Below are strategies that will not only expand its operational capabilities, but also strengthen its connection to communities and contribute to sustainable practice:

- **Geographic reach:** +Composta could improve its geographic reach by establishing a satellite composting center in several cities or closer communities. These centers can operate in collaboration with local governments and private companies, facilitate the collection of organic waste at the local level and reduce transportation costs. In addition, they will provide training to society on the practice of composting, raising awareness and promoting organic waste recycling.

This expansion will not only increase the amount of waste processed, but will also strengthen the existence of +Composta in various regions, promoting greater community commitment to sustainability.




- **Depth of impact:** To increase the depth of its influence, +Composta can develop and offer specialized educational programs in composting and sustainable development, targeting various groups such as farmers, schools and municipal communities. By teaching participants advanced composting and waste management methods, the company gives people the opportunity to use these practices in their own spaces or at the community level.

This strategy increases the knowledge and implementation of practices, deepening the impact of +Composta, contributing to a more conscious and responsible culture in the management of organic waste.



# +Composta Roadmap

Social impact and growth for 3-5 years

 <b>PHASE 1: CONSOLIDATION AND EDUCATION (YEAR 1)</b>	 <b>PHASE 2: EXPANSION AND ALLIANCES (YEARS 2-3)</b>	 <b>PHASE 3: INNOVATION AND SUSTAINABILITY (YEARS 4-5)</b>
<p><u>Strategy 1: Community Education Programs</u></p> <p>Objective: To create environmental education programs for local communities.</p> <p>Actions:</p> <ul style="list-style-type: none"> <li>• Collaborate with schools and community organizations to deliver workshops on composting and waste management.</li> <li>• Develop educational material and awareness campaigns.</li> </ul> <p>Social Impact: Increase awareness of the importance of composting and its positive impact on the environment.</p>	<p><u>Strategy 3: Expanding Services to New Regions</u></p> <p>Objective: To expand the geographical reach of +Composta.</p> <p>Actions:</p> <ul style="list-style-type: none"> <li>• Identify new areas with high potential demand.</li> <li>• Establish alliances with local governments to implement organic waste management programs.</li> </ul> <p>Social Impact: Increase the amount of organic waste collected and processed, reducing the carbon footprint in more regions.</p>	<p><u>Strategy 5: Process and Product Innovation</u></p> <p>Objective: To develop new technologies and sustainable products.</p> <p>Actions:</p> <ul style="list-style-type: none"> <li>• Invest in research and development to improve composting processes.</li> <li>• Introduce products derived from composting that are useful for urban agriculture and home gardening.</li> </ul> <p>Social Impact: Increase the added value of products and promote sustainable agriculture.</p>
<p><u>Strategy 2: Strengthening the Brand</u></p> <p>Objective: To position +Composta as a socially responsible company.</p> <p>Actions:</p> <ul style="list-style-type: none"> <li>• Active participation in environmental fairs and community events.</li> <li>• Reinforce the communication of the company's mission and values through social networks and local media.</li> </ul> <p>Social Impact: Improve public perception of the company and increase consumer confidence.</p>	<p><u>Strategy 4: Partnerships with NGOs and Companies</u></p> <p>Objective: To form strategic alliances to enhance social impact.</p> <p>Actions:</p> <ul style="list-style-type: none"> <li>• Collaborate with NGOs that work on environmental issues and sustainability.</li> <li>• Create joint programs with companies to manage organic waste and promote composting in their operations.</li> </ul> <p>Social Impact: Maximize social impact through collaborations that multiply positive effects on communities.</p>	<p><u>Strategy 6: Certifications and Recognitions</u></p> <p>Objective: To obtain certifications and recognitions that endorse +Composta's sustainable practices.</p> <p>Actions:</p> <ul style="list-style-type: none"> <li>• Apply for sustainability certifications as a company.</li> <li>• Participate in corporate social responsibility awards and recognitions.</li> </ul> <p>Social Impact: Strengthen the credibility and prestige of the company, attracting more customers and institutional support.</p>

## B.2 Financial stability and profitability

As mentioned above, +Composta currently has the following customers: 120 families + 4 restaurants + 4 schools + 1 hotel.



For cost calculation purposes, we divide our customers into 4, according to the amount of waste they generate and the collection route. Because a house with a small container does not produce the same amount of waste as a restaurant that needs large or extra-large containers.

	23-Nov	Dic-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24
<b>REVENUES</b>									
SUBSCRIPTIONS	18842		\$ 30,281.00	\$ 22,453.00	\$ 23,892.00	\$ 24,932.00	\$ 25,989.00	\$ 26,543.00	\$ 46,053.68
OTHER INCOME	1,000		\$ 200.00	4000	3800	700	0	0	0
LOANS	1000		0	0	0	0	0	0	0
<b>SUBTOTAL INCOME</b>	<b>20842</b>		<b>\$ 30,481.00</b>	<b>\$ 26,453.00</b>	<b>\$ 27,692.00</b>	<b>\$ 25,632.00</b>	<b>\$ 25,989.00</b>	<b>\$ 26,543.00</b>	<b>\$ 46,053.68</b>
<i>Actual revenue</i>	2,000								
<b>EGRESS</b>									
NETWORKS	7000	1750	7000	7000	4000	4000	5000	3000	3000
NETWORK CAMPAIGNS	1000	250	1000	1000	1000	1000	1000	800	800
LAND	4000	1000	4000	4000	4000	4000	4000	4000	4000
GASOLINE	3600	900	5000	3272.45	2914.16	6175.47	4785.9	4700	4514.35
TRUCK	6000	1500	6000	6000	6000	5500	6000	5700	2500
BUCKET WASHING	2200	550	950	500	0	0	0	0	0
CHAUFFEUR	6000	1500		3500	7350		8750	7000	4780
BUCKETS		0		1000	550.6	0	0	0	0
SAWDUST	100	25		30	235.5	50	100	100	
LAND SUPPORT	1200	300		250				0	
BANKING SERVICES					299	347		0	
OTHER EXPENSES	0	0		2120	1735	347	178.3	180	2092
UNVERIFIED	0	0		2120		205		0	
TAXES	0	0	0	0					
TRANSACTIONS PROCEED	0	0	0	0					
SAVINGS FUND	0	0	0	0					
<b>SUBTOTAL EXPENSES</b>	<b>31100</b>	<b>7775</b>	<b>23950</b>	<b>30792.45</b>	<b>28084.26</b>	<b>21624.47</b>	<b>29814.2</b>	<b>25480</b>	<b>21686.35</b>
<b>DEBT</b>									
Chava Loan									
Miri									
<b>TOTAL</b>	<b>-10258</b>		<b>\$ 6,531.00</b>	<b>-\$ 4,339.45</b>	<b>-\$ 392.26</b>	<b>4007.53</b>	<b>-3825.2</b>	<b>1063</b>	<b>\$ 24,367.33</b>
<b>TOTAL ACTUAL</b>	<b>-29,100</b>								
<b>ACCUMULATED</b>				<b>\$ 2,191.55</b>	<b>1799.29</b>	<b>5806.82</b>	<b>1981.62</b>	<b>3044.62</b>	<b>27411.95</b>

+Composta generally has income from monthly subscriptions, plus a new customer must also pay for his registration to the project. We are also developing two new ways to bring money into the company, with crowdfunding campaigns, and by starting to sell compost.

Our outgoings are varied with respect to the collection routes, the cleaning service of the containers (which has decreased with the implementation of compostable bags) and the work that is developed with social networks, whether marketing campaigns, etc.

However, it is vitally important that our expenses do not exceed our income, and we have another potential risk, that we are exceeding our operating capacity, so we will apply the following strategies.

POTENTIAL RISK	STRATEGIES FOR SOLVING IT	
Our expenses exceed our income	<ul style="list-style-type: none"> <li>• A constant updating of our collection routes will allow us to be more efficient and reduce our transportation costs.</li> <li>• We would officially open our compost catalog, for different uses, such as gardening, or even as a natural fertilizer for agriculture.</li> </ul>	
Demand exceeds supply	<ul style="list-style-type: none"> <li>• A strategic alliance with the waste collection company 'GEN' would expand our operating capacity to treat 20 tons of organic waste per day, 450 tons per month and 5400 tons per year.</li> <li>• It would allow us the full use of our land, since it is one hectare and we only use a couple of square meters.</li> <li>• All of this includes a large generation of jobs for the community.</li> </ul>	

### B.3 Team and leadership

We recognize that the achievements of our organic waste collection business depend on the collaboration and joint efforts of our entire team. Each member has an important role to play, and we work together to position ourselves as a leader in sustainable organic waste management and the production of high-quality compost.

Working as a team allows us to divide tasks so that each member concentrates on what he or she does best. This not only increases efficiency, but also allows projects to be completed more quickly and accurately. Each member of the +Composta team brings a unique combination of skills, knowledge and experience, pooling our talents allows us to tackle complex problems more efficiently and develop innovative solutions.

From waste collection to compost sales, we are connected and work together in harmony to achieve our common goal: to be leaders in organic waste management and the production of high-quality compost. The collaboration and commitment of all +Composta members allows us to move towards a more sustainable future, while maintaining our commitment to the environment.

We are committed to continuous training to expand our knowledge in key areas such as the environment, waste management, composting and business development. To strengthen our skills and keep us updated, we participate in several online courses, these programs not only provide us with valuable learning, but have also

granted us certifications that accredit our training. Some of the courses are: "Composting", "Environmental Culture", "Circular Economy", "Leadership", "Financial Education", etc.

Leadership is essential to guide the project towards its consolidation, being students of management and business management we all have the spirit of a leader, however, it is important to establish a person who is able to fill this position, having a leader to guide, inspire, support and coordinate activities is essential to achieve our goals. Our leader determines the direction of the project, ensuring that all team members understand +Composta's mission through clear communication, staying on the same page, avoiding conflicts and overcoming obstacles effectively.

Leadership at +Composta is about motivating and inspiring the team to perform at its best, fostering an environment of growth and learning, the leader plays a key role in adapting to challenges and making strategic decisions that bring us closer to our goals, ensuring that the team is aligned and focused to achieve success, above all maintaining our commitment to the environment and providing positive change.

#### **B.4 Partnership and collaboration**

**+Composta** works closely with companies, civil associations and educational institutions, who have been crucial in the promotion and development of the project. Thanks to these strategic alliances, +Composta has been able to expand its reach and maximize its positive impact on the community.

Companies such as Camino Real, Villa Rica Restaurant and Café Xkatlen are our main customers and business partners, since they represent a significant percentage of the total organic waste collected and provide greater scope for the project.

**Somos Mas Decididos** is one of our main strategic allies, a civil association that for more than 14 years has been promoting initiatives in municipalities in the state of

Veracruz, implementing sustainability strategies, environmental education and responsible waste management.

**Somos Más Decididos** has been instrumental in promoting the project. Thanks to the trajectory, commitment and effort of the **Somos Más Decididos** team, we have been given spaces in various educational institutions to give workshops on composting and environmental education to children and adolescents.

Educational Institutions such as: Colegio la Paz, Colegio Andrew Bell, Cbtis 190, Colegio Jean Piaget, Colegio Keystone, Instituto Continental, among many others, have given us the opportunity to give workshops to their students and are an important part of our alliances.

In our alliances with the government, we can highlight our close relationship with the Secretary of the Environment of the State of Veracruz, Juan Carlos Contreras Bautista, who has been a key player in the management of the necessary permits for the correct operation of the project.

**+Composta** partnered with the Micro and Nano Technology Research Center (MICRONA) of the Universidad Veracruzana to conduct several tests for the analysis of the compost. This project is guided by Dr. Andrea Guadalupe Martínez López, who leads the research and development efforts to ensure the quality and effectiveness of the compost produced. This collaboration seeks to enhance



+Composta's impact on sustainable waste management and the production of high-quality compost.



## C. ESG reporting

### C.1 Measurement and reporting

ESG criteria are a set of standards used to measure a company's ethical impacts and sustainability. For companies like +Composta, which focus on organic waste management and compost production, the focus on these criteria can be very relevant. We now explain how the company could adopt these mechanisms to measure and report its impact according to ESG criteria:

#### Environmental Criteria:

- Waste reduction: +Composta can quantify the amount of organic waste diverted from landfills.
- Carbon emissions: You can measure the reduction of greenhouse gas emissions because of composting.
- Use of natural resources: Evaluate the use of water and other resources in the composting process.

Reporting: Include data on the number of wastes processed, reducing emissions and natural resource savings in annual stability or ESG reports.

### **Social Criteria**

- Community relations: Promote education and community initiatives, such as composting and recycling workshops, as well as working with local communities.
- Working conditions: Ensure fair working practices, adequate wages and safety, and report statistics on employee satisfaction and well-being.
- Impact on the supply chain: Qualify the practices of suppliers and partners to ensure compliance with socially responsible standards.

Reporting: Add details on community programs, implement employee satisfaction surveys and supply chain reviews in ESG reports.

### **Governance Criteria**

- Transparency and ethics: Maintain policies of transparency in the management of the company, including the propagation of business practices and ethical decisions.
- Compliance with regulations: Ensure compliance with applicable laws and regulations and report any non-compliance.

Reporting: Specify information on governance structure, ethical guidelines and compliance practices in sustainability reports.

### **Reference Frameworks**

- Global Reporting Initiative (GRI): Provides a framework for ESG reporting.
- Carbon Disclosure Project (CDP): Focuses on the disclosure of environmental impacts, especially related to climate change.



As +Composta focuses on organic waste management and compost production, an activity with significant environmental impacts, using GRI as the primary framework would be a good option. GRI provides a comprehensive framework that allows companies to report not only on their environmental impacts but also on social issues and governance, offering a more complete picture.

If +composta wants to focus more on certain environmental impacts, such as reducing carbon emissions, they can also consider completing their report with the CDP framework, especially to specify their efforts on environmental sustainability and climate change.

+Composta would use a combination of GRI for a broad approach and CDP for a more detailed approach to environmental impacts can provide strong and balanced ESP reporting.

The following is an example of a results report using the frameworks. The data shown in the report is not real, but only representative, showing how +Composta would report these results.

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## RESULTS ACCORDING TO THE GLOBAL REPORTING INITIATIVE (GRI)



### Introduction

The GRI framework allows +Composta to identify and report key material issues for its business and stakeholders. The main results obtained are the following:

#### Economic Impact

- Annual revenue: +Composta has experienced a 15% growth in its annual revenue, driven by the increased demand for sustainable solutions.
- Job creation: The company has generated 25 new jobs in the local community.



#### Environmental impact

- Emission reduction: +Composta has managed to reduce its GHG emissions by 20% by optimizing its composting process and implementing renewable energies.
- Waste management: +Composta has managed 500 tonnes of organic waste, preventing it from ending up in landfills and promoting the circular economy.

#### Social Impact

- Community programs: +Composta has launched educational programs on composting in local schools.
- Relaciones con los grupos de interés: La empresa ha fortalecido su relación con agricultores locales, ayudándolos a mejorar la calidad del suelo y aumentar su producción agrícola.

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## RESULTS ACCORDING TO THE CARBON DISCLOSURE PROJECT (CDP)



### Introduction

The CDP framework allows +Composta to measure and manage its environmental impact, especially in terms of carbon. The results obtained are presented below:

#### Carbon Footprint

- Direct emissions: +Composta has reported a 15% reduction in its direct emissions thanks to the modernization of its fleet of vehicles.
- Indirect emissions: Purchased energy emissions have been reduced by 10% by switching to renewable energy suppliers.



#### Water Management

- Efficient use of water: +Composta has implemented efficient irrigation systems, reducing water consumption by 25% in its facilities.
- Protection of water resources: The company has contributed to the conservation of local watersheds by planting trees and promoting sustainable agricultural practices.

#### Innovation and Future

- Innovation: +Composta is investing in emerging technologies to improve composting efficiency and further reduce its carbon footprint.
- Future goals: The company has committed to reducing its total emissions by 30% by 2030 and increasing the amount of waste managed by 50%.

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## **C.2 Compliance with ESG standards and frameworks**

### **1. Evidence of Efforts Made to Comply with Chosen Standards and Framework**

+Composta has made a significant effort to comply with the chosen ESG standards and frameworks. This is evidenced by the implementation of practices that align project operations with sustainable environmental and social objectives. For example:

- **Waste Collection and Processing:** Since its inception, the project has collected more than 25,000 kg of organic waste. This not only reduces the amount of waste in landfills, but also demonstrates a tangible effort to reduce environmental impact.
- **Greenhouse Gas Emission Mitigation:** By converting organic waste into compost, the project significantly reduces the release of methane, a potent greenhouse gas, thus contributing to global climate change mitigation goals.
- **Education and Community Awareness:** +Composta has also worked to educate the community on sustainable practices, which reinforces its commitment to ESG frameworks and demonstrates an ongoing effort to comply with relevant standards.

### **2. Internal and External Stakeholder Engagement**

The project has involved a variety of internal and external stakeholders to ensure an objective assessment of its level of compliance and to understand industry best practices. This inclusive approach is reflected in:

- **Collaboration with Local Governments and Non-Governmental Organizations (NGOs):** +Composta has worked closely with local authorities

and NGOs to develop and refine its ESG practices. These collaborations ensure that the company's policies and procedures are in line with industry best practices and that adjustments are made as necessary.

That said, +composta has just made a partnership with the **Universidad Veracruzana** to analyze the quality to ensure that our compost meets the highest environmental, social and governance standards.



- **Community Participation and Feedback:** The company has implemented mechanisms to receive feedback from the community, allowing the social and environmental impact of the project to be assessed from different perspectives. This includes participant surveys and open feedback sessions.

### 3. Communication of Compliance with the Standards and Chosen Framework



Compliance with ESG standards and frameworks by +Composta is communicated transparently and effectively to all stakeholders. Some of the actions taken in this regard include:

- **Annual and Sustainability Reports:** +Composta publishes reports detailing its progress in terms of sustainability, which are accessible to the public. These reports include key data on waste reduction, emissions mitigation and other ESG achievements.

- **Transparency in Communication:** The company uses various platforms, including its website and social networks, to share updates and achievements related to meeting its ESG objectives. This not only keeps stakeholders informed, but also strengthens trust in the company's practices.

#### **D. Learning curve**

+Composta has helped us to understand the environmental problems facing the world and to know that the improper management of organic waste generates pollution, since a large amount of this waste ends up in places that are not suitable. Through the development of the project, we have gained a deep understanding of how organic waste can be converted into valuable resources through composting and have highlighted the importance of environmental sustainability.

As a team, we have learned to design and optimize collection routes that maximize time and resource efficiency, learned about the biological processes that occur during composting, and learned how to manage critical factors such as humidity and temperature to ensure a high-quality product. In addition, this project pushed us to constantly innovate and look for ways to improve each step of the process and make it more sustainable.

We recognize the importance of community work and environmental education and we recognize that working with the community and promoting talks on proper waste separation and management is fundamental to create positive changes that help us position ourselves both in the market and in people's minds, likewise, we are committed to continue our efforts as a team to raise awareness about environmental

issues and contribute to their reduction, firmly maintaining our main objective, to make the world a better place and give life back to your waste.

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