

# **New trends in the disclosure of non financial information. The case of Bon Preu<sup>1</sup>**

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## **ABSTRACT**

The new Law of Non-financial information and diversity «Ley 11/2018 de información no financiera y diversidad» in Spain has involved a change on the information disclosed by firms. The purpose of this case is to show how a big enterprise is affected by the Law. The case studies the level of compliance of the previous information provided by the firm in order to identify if the new Law will generate relevant changes in the information disclosed or not.

Classification JEL: G30, M41.

## **KEYWORDS**

Bon Preu, Corporate Social Responsibility Report, Diversity, Non-financial information, Non-financial report, Sustainable, Transparency.

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## RESUMEN

La nueva Ley 11/2018 de información No Financiera y Diversidad ha implicado un cambio en la información divulgada por las empresas. El propósito de este caso es mostrar cómo la ley afecta a una gran empresa. Se estudia el nivel de cumplimiento de la información previa proporcionada por la firma para identificar si la nueva ley generará cambios relevantes en la información divulgada o no.

Clasificación JEL: G30, M41.

## PALABRAS CLAVE

Bon Preu, informe de responsabilidad social corporativa, diversidad, información no financiera, informe no financiero, sostenible, transparencia.

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## 1. Bon Preu

Bon Preu, a Catalan grocery company, was set up in 1974 aiming to offer high quality products throughout Catalonia at a competitive price. The company is the result of the commercial activity that Font i Fabregó family already developed at the beginning of the 20th century. The first establishment was opened in Manlleu (Barcelona) and for more than forty years it has spread throughout Catalonia. The group currently has a total of 232 establishments and a workforce of more than 6.500 employees. It is currently conformed by 3 big business units; Bon Preu supermarkets, Esclat hiper markets and EsclatOil gas stations, adding up revenues of 1.200 millions euros.

Though Bonpreu is a local group, their competitors are global. Lidl, Carrefour or Mercadona are some of the examples.

The model of Bon Preu stands for offering a wide assortment of products always under high quality standards. They offer a quality comparable to the leading brands but with a price differential that is up to 30% lower. The company finds a correlation of this positive evolution and its policies of proximity and fresh products, always offering an excellent service. One of their main goals is to increase the offer of km 0 products, always being aware of changes and innovating, according to the values that define the firm and its identity. They try to adapt their offers to the needs of their cus-

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