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CSR PLAN OF EXCLUSIVAS ENERGÉTICAS

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1. EXECUTIVE SUMMARY

Exclusivas Energéticas, S.L. was created in September 2014 with the aim of becoming a leading energy sector consultancy in the province of Castellón. Each person who has been part of the company at some point has made it possible that seven years later that goal is something more achievable.

But then there is an obvious question, what is missing to be closer to achieving the goal? A corporate social responsibility plan where to capture something that is a very important part for companies today. Therefore, the objective of this work was to identify the weaknesses of the company in relation to this aspect, in order to be able to propose solutions in the short and long term.

In this work we will see very deeply the situation in which the company finds itself, both externally and internally, thus managing to see those weaknesses at the level of social responsibility to improve to take the company to another level. Thanks to these weaknesses I can set achievable objectives, with goals and action plans at the height of the company.



The analysis is very exhaustive and deep with the intention of knowing the situation in front of its competitors in the market and see where it falters. We can see that despite being a strong company and having many strong points, in terms of social responsibility it has things to improve in order to be a leader in this regard.

A plan is made based on these weaknesses with practical solutions that require an investment of time, which implies money on the part of the company's managers, in order to be able to provide a solution to what makes the company lag behind the competitors.

2. SITUATIONAL ANALYSIS

To realize the situational analysis, perform two analyses, first the external analysis and to continue, the internal analysis, to better understand the situation of the environment of the company for which I'm going to do the CSR plan. With this analysis, I will get to have a base from which to start to propose a good corporate social responsibility plan for the company.

2.1. EXTERNAL ANALYSIS

To perform the external analysis, we are going to divide it in two. First, we will carry out the analysis of the general environment, and secondly, we will carry out the analysis of the competitive environment.

- **PESTEL ANALYSIS**

As I said, first I have to develop the **general external analysis**, I will use the tool called **PESTEL analysis**.

Economic: In the economic environment there has been an event that has directly affected the entire population worldwide, obviously including companies. This event is the health crisis of Covid-19. This health crisis has negatively influenced the world economy and the Spanish economy, leaving the economies very damaged. We can say that these health crisis's consequences are very similar to the consequences of the 2008 economic crisis.

The economic impact of COVID-19 has had a triple effect on the world economy:

- Direct impact on production volumes globally. This has been influenced by the decrease in Chinese production and the spread of infections around the world.
- Disruptions and disorders to supply and distribution chains since many companies require raw materials from other countries and restrictions and stops in production can mean greater losses for companies that depend on other companies. Moreover, there are sectors like tourism that foresee sunk losses, because the people can't travel.
- Financial impact in the companies and stock markets. The impact on the businesses is mainly due to temporary disturbances in production, this effect on stock markets reaching negative valuations and increasing risk, that is to say,

there are investment positions that are not profitable under current conditions, so confidence in the markets and their financial instruments will be lost.

If we focus on the environment nearer, we can look at how the economy has been managed by the politicians in Spain. Taking into account that to stop the contagions a state of alarm was implanted where the closure and the paralysis of its activity were demanded to all the premises and establishments except those considered of first necessity, the consequences began to be noticed economically speaking quickly, since a large part of the population was affected. On one side the entrepreneurs were affected because they have closed their companies, but they had to keep paying bills, and on the other hand, there are those families who found themselves in ERTE situations, with problems because the ERTE money didn't arrive.

When I talk about the economy and its recovery, you have to be clear about one thing and that is that Spain depends a lot on the international context, more specifically on the evolution of tourism, commerce, and possible economic plans, as well as how the ongoing fight against the pandemic is being faced at the global level.

Politician: Currently in Spain, we have the first coalition government made up of seven progressive and pro-independence parties. This government has been a double-edged sword because, on the one hand, it has brought stability after a long time without a stable government, but on the other hand it has brought with it a sense of political and social disunity. This union of political parties was a drastic change in Spanish politics since in recent years there was persistent bipartisanship of PP and PSOE, this supposed for politics one unpredictable future and with more uncertainty. Besides, it must be taken into account that the health crisis has also affected politics, and how the population perceives it is.

During the pandemic, a survey was carried out to find out the opinion of citizens about the government's management of the coronavirus, this shows that in the middle of March there was only 36% of the population with a very good opinion about the government's management.

Technological: Due to the Coronavirus, many of the companies have been forced to enter fully into the technological world, since having to close the companies that were not strictly necessary in the person, they were forced to incorporate teleworking in their organizations. Technology is an essential tool, to be able to telework since without the

evolution of technology it would not be possible, it also incorporates many facilities when working from home. On the other hand, many small companies have had to join online commerce to be able to continue operating in some way even if they could not open their stores. Although technological growth in our country was slowed down by the economic crisis and later by the health crisis, it is observed that the trends are optimistic.

Everything is very integrated with technology in these times, the vulnerability that this has, only in 2019 there were 8.914 arrests for cybercrimes in Spain. According to studies carried out 77,60% of global cyber-attacks are directed at companies. A company that has suffered this in its flesh has been the Adeslas company, which during much of the pandemic suffered a cyberattack and their data and networks were hacked, this company took many months to recover from this blow.

Sociocultural: According to studies carried out, what everyone said was going to unite us more, has only managed to further aggravate the previously existing inequalities. When we talk about inequality, we talk, for example, that the jobs with the lowest income are those that require presence, so they are the ones most exposed to the virus, in addition to the fact that the number of young people active in the labor market fell by up to 10% in Spain, according to an investigation by the International Monetary Fund “teleworking does not work for the poor, young people and women”, ... And so we could continue mentioning inequalities, but I think it is clear which are the 3 most vulnerable groups after all and they are the poor, the youth, and women. We cannot deny something obvious, and that is that this pandemic has changed society.

Furthermore, speaking of inequalities, it is important to say that according to Oxfam “the pandemic will lead Spain to unprecedented levels of poverty” since the pandemic has preyed on the most vulnerable. It is believed that the poor will be poorer while the rich will easily bounce back from this blow.

On the other hand, we have social awareness which appears to be a persistent constant change over time, since we can see how despite the difficulties and inequalities discussed above, the people continue to want to help the vulnerable more and more with the intention of one day being equal. This shows us that is a real change in theoretical worlds where until a very short time ago we found ourselves in an “orange” world where only an independent “I” was looking for its benefit, every day being more within the world

“green” where a “we” is thought of them as interdependent relationship to obtain a common benefit and the well-being of all.

Therefore, it should be noted that the socio-cultural context has changed and that even though everything that happens in the world affects differently, either positively or negatively, there is a constant change in society.

Ecological: Regarding the ecological environment, in recent years we have seen that everything related to this issue is on the rise, it's growing exponentially and quickly in the face of the change in the mentality of both society and companies, since the population is more aware of climate change, caring for the environment, pollution and new economies such as the circular economy. From this change in mentality comes the creation of companies such as green companies. These types of companies give much more importance to values, do not allow any type of discrimination, and are based on the fact that relationships are above business, in addition to that corporate social responsibility is part of doing business. When analyzing the ecological environment, it is indispensable to talk about the support provided by the government of Spain with environmental policies, such as:

- Law 21/2013, of December 9, on environmental evolution, establishes the bases that should govern the environmental evaluation of plans and projects that may have significant effects on the environment, guaranteeing a high level of protection throughout the territory of the State environment, to promote sustainable development. It also set up the principles that will inform the environmental evaluation procedure of plans, programs, and projects that may have significant effects on the environment.
- Law 22/2011, of July 28, on waste and contaminated soils, establishes the legal regime for the production and management of waste, as well as the provision of measures to prevent its generation and to avoid or reduce adverse impacts on health human rights, and the environment associated with their generation and management. Likewise, and as it happened in the previous Waste Law, this Law also aims to regulate the legal regime of contaminated soils. Finally, the scope of the Law is delimited with a series of expressly mentioned exclusions.

Legal: Like all the factors analyzed, it has been influenced by COVID-19, in this last year since the health crisis began laws, regulations, royal decrees, etc. have been approved.

Besides, having been forced to establish a state of alarm and along with it many restrictions. Taking into account that during this time not only things related to the pandemic have been regulated, but also laws on other aspects have been approved as has always been done, we can say that there have been many modifications in the legal environment. The standards that I consider the most relevant are:

- Royal Decree 960/2020, of November 3, regulates the economic regime of renewable energies for electrical energy production facilities, which is configured outside the specific remuneration regime. It will be awarded through the call for auctions. This norm establishes the regulatory framework and the basic regulation of auctions.
- Royal Decree-Law 8/2020, of March 17, on extraordinary urgent measures to face the economic and social impact of COVID-19. This rule regulates the extraordinary measures implemented to stop the contagion of the virus, such as budgets for social consequences, teleworking, mortgage moratoriums, and many conditions of the state of alarm, among other things.
- Royal Decree-Law 16/2020, of April 28, on procedural and organizational measures to deal with COVID-19 in the field of the Administration of Justice. This standard adopts the following urgent measures:
 - Safety in the work of judges, prosecutors, lawyers from the administration of justice, lawyers, attorneys, and other officials and professionals who carry out their work in this area.
 - Boost to the recovery of judicial activity.
 - Digital transformation.
 - Computation of procedural deadlines, to avoid confusion in the computation of deadlines after the state of alarm.
 - Attend to the increase in cases in certain areas and finally concerning the preparation for the foreseeable increase in bankruptcy proceedings.
- Royal Decree-Law 28/2020, of September 22, on remote work. Where it is intended to establish a single rule to regulate the modalities of remote work.
- Royal Decree-Law 3/2021, of February 2, adopts measures to reduce the gender gap and other matters in the areas of Social and Economic Security.
- Royal Decree-Law 23/2020, of June 23, approves measures in the field of energy and other areas for economic reactivation. This standard sets the guidelines that will govern the renewable energy sector in the coming years.

- Law 6/2020, of November 11, regulating certain aspects of electronic trust services.

With so many legal modifications, I believe that at many times the Spanish population has been confused with the new regulations since, in some regulations, such as Law 6/2020, other previous laws are repealed. But on the other hand, the incorporation of other regulations such as Royal Decree-Law 3/2021 gives people hope that we are making progress towards equality.

Visually, below you can find the strategic profile of the environment, where the most valuable information that has been obtained thanks to the PESTEL analysis is collected.

In the strategic profile of the environment, the impact that each environmental factor has on the company that we are evaluating is valued, that is, in Exclusivas Energéticas.

PESTEL MODEL GRAPH

Table 1.- Pestel model graph

| STRATEGIC PROFILE OF THE ENVIRONMENT | | | | | |
|---|----|---|---|---|----|
| KEY ENVIRONMENTAL FACTORS | VN | N | I | P | VP |
| ECONOMIC DIMENSION | | | | | |
| - Economic recession - Unemployment - ERTES - Production increase | x | x | | x | x |
| POLITICAL DIMENSION | | | | | |
| - Political instability - Political perception - Parliamentary monarchy | x | x | x | | |
| TECHNOLOGICAL DIMENSION | | | | | |
| - Technological immersion - Technological vulnerability - New technologies - Technological development | | x | | x | x |
| SOCIAL - CULTURAL DIMENSION | | | | | |
| - Social poverty - Mentality change - Gender inequality - Constant evolution | x | | x | | x |
| ECOLOGICAL DIMENSION | | | | | |
| - Environmental policies - Promotion of renewable energies - Global warming - Energy consumption | x | | x | x | x |
| LEGAL DIMENSION | | | | | |
| - Labor legislation - Legal modifications | | | x | x | |

Source: own elaboration.

VN = Very negative

N = Negative

I = Indifferent

P = Positive

VP = Very positive

- **PORTER'S FIVE FORCES**

To continue, the second part of the external analysis analyzes the **competitive environment** using the best tool for this, and this tool is **Porter's five forces**.

Before starting this analysis, it is necessary to define the Exclusivas Energéticas business. The business of the company is energy consulting, this is an organization that helps other companies and individuals to reduce their energy costs. The company is part of the engineering technical services sector and other activities related to technical advice, which is why it is located within the tertiary sector.

This section will see the buyer power, competitive rivalry, the threat of new entry, supplier power, and the threat of substitution.

1. Buyer power.

Based on the turnover of Exclusivas Energéticas we can say that 89% of its clients are companies that come from the industry. In other words, the rest of the clients belong to other economic activities. It has clients all over Spain since they operate nationally. If we talk about the size of its clients, its clients are very diverse, so there are small clients and big clients. Currently, the company has more than 500 clients and manages more than 5.000 supplies.

Taking into account the aforementioned concerning the company, the factors that we will analyze to determine the bargaining power of the clients are:

- The number of clients of the company.
- The number of competitors.
- The existence of substitute products.
- The ability of customers to produce the product.

First of all, it's clear from the aforementioned that the number of clients of the company is high so that with such a high number of clients we can say that in this factor there is little bargaining power on the part of the clients compared to the company.

Secondly, in Spain, there are approximately 600 companies dedicated to energy consulting / advisory services. As the number of competitors is very high, this indicates that there is a great offer since customers have many options to choose from the company that delivers a better product, a better service, and a better price. In this factor, we can see that the power of the customers is high.

Third, we only distinguish between two substitute products, so since there are not many similar products that can satisfy the same need, it is reflected that the bargaining power of customers is low according to this factor.

Finally, regarding the ability of customers to produce the product offered by the company, taking into account that it is one of the substitute products that we can find, it can be seen that customers have great bargaining power against companies.

In conclusion the buyer power, according to the factors analyzed, it can be said that their negotiating power is medium since what can give them the most power is the ability to produce the product offered by the companies and this would imply a high investment, not only economically but also It also involves a significant investment of time because they will have to train their employees.

2. Competitive Rivalry

To find out if there is a strong or weak rivalry between the companies, we will analyze the following factors:

- Number of competitors and balance between them
- Exit barriers
- Product differentiation

First, we will talk about the number of competitors that this sector has and the balance between the competitors. In Spain, we can find approximately 600 energy consultancies. This means that there is a high level of competition since there are many companies with a homogeneous market share. So by this factor, we can say that the rivalry between the companies is strong.

About exit barriers, the most relevant barrier that exists in this sector is compensation to workers in the event of ceasing work or changing projects, since they involve fixed exit costs. The existence of this exit barrier implies that the level of rivalry between the companies is high.

To finish the analysis on the rivalry between companies, we will talk about product differentiation. At this point, after seeing what the different companies offer on energy consulting, it is appreciated that the product is a little differentiated, the differentiation is in the process of realization, in the programs or systems used, but practically all companies offer very similar services. As there is no clear differentiation, we see that the intensity of the competition is high.

As a result of the analysis on these factors, we can conclude that the rivalry between competing companies is very strong, this means that companies do not have the opportunity to increase prices and obtain higher returns since in these cases they are in price wars.

3. The threat of New Entry

To know the risk or threat posed by the introduction of new potential competitors to the market, examine the most relevant factor, which is the entry barriers. Within this factor we will study the following:

- Entry barriers
 - Investment required
 - Product differentiation
 - Administrative and legal barriers
 - Effectiveness of barriers to entry

First of all, before starting the analysis, explain that entry barriers are costs or barriers that make it difficult or impede new competitors to enter the market. Once this concept is clear, we proceed to analyze what we consider to be the most important entry barriers.

The first barrier to entry to talk about is the investment required to create an energy advisory/consultancy. To create the company, the investment that is required is not very high since a limited company can be created where the initial investment is 3.000€, which implies a greater investment in the technologies that such a company needs, the technological devices, the salaries of workers and marketing to get noticed. Taking as a

reference what the Global Entrepreneurship Monitor Report in Spain indicates, the average capital required by entrepreneurs for their projects is 55.683€, but this amount ranges between 17.000€ and 100.000€. Taking these data as a reference, the investment necessary to start a business in this sector will be considered medium-low. This barrier to entry, not being strong, makes the threat from new competitors high.

Secondly, we have the barrier posed by product differentiation, as I mentioned above there are many companies in this market with an established client portfolio, despite not having a very marked product differentiation. Therefore, this represents a barrier for new competitors since it implies a greater investment such as in advertising to make themselves known, this implies that because of what affects this barrier, the threat of new competitors is low.

Third, we have one of the most relevant barriers out there: administrative and legal barriers. These are imposed by the government and higher organizations and are related to obtaining administrative licenses, patents, requirements related to the environment, ... These barriers are increasing, especially concerning quality and respect for the environment, this means that new companies have much higher costs when starting their business. In this regard, the threat of new competitors is low, since the barrier is strong and fulfills its function of preventing new competitors from entering the market.

Finally, we have the efficiency of these barriers to entry analyzed. To comment on this, we must bear in mind that the effectiveness of the entry barriers will depend on the resources that the incoming company has since if it has more resources there will be barriers such as the initial investment that will not involve any effort.

Finally, to conclude that the threat of new competitors is low since the entry barriers of this sector are high. That the risk of new competitors entering is low means that companies already established in the market can increase their prices and obtaining higher returns. Thanks to the rigid entry barriers, new entrants are kept away from the market.

4. Supplier Power

To examine the power of suppliers, we must first understand who the company's suppliers are and, in this case, when we talk about suppliers we mean marketers, even though they are not the company's direct suppliers, that is, the traders are the customers'

suppliers. To understand each other better, it must be explained that the main activity of Exclusivas Energéticas is to negotiate the contractual conditions representing its customers against the traders, but not to buy energy to sell to customers. When we mention commercial companies, we are talking about commercial electric and gas companies. Currently, in Spain, there are 273 electricity trading companies and 5 gas trading companies. Therefore, to determine the bargaining power of suppliers, we will analyze the following factors:

- Number of marketers
- Number of competitors
- The marketers' ability to produce our products.

First, we look at the factor that the number of marketers implies, here we distinguish between electricity and gas marketers. On the part of the electricity marketers, as there is such a high number of this, the bargaining power can be said to be low, and as for the gas marketers, as there is such a small number, they have greater bargaining power compared to the companies.

Regarding the number of competitors, as we have mentioned previously, the number of competitors in this sector is high since it far exceeds the number of suppliers, so the bargaining power of suppliers depending on this factor is high since there are more demand rather than supply, so the supplier can exert greater influence on prices (this is clearer with gas trading companies).

Lastly, study the ability of traders to become competitors. To this element, we will say that there is certain ease since the marketers offer one of the substitute products, but in their entirety, they cannot offer the same products as the company. Because both gas and electricity marketers will not offer advice where the client is offered transparency as to which marketer proposes better conditions and more competitive prices. This is why, according to what has been mentioned, the bargaining power is medium.

As a result of the analysis of these three factors, we conclude that the bargaining power of the marketers is high for gas traders and low for electricity traders. This means that gas traders can be a threat as they have a lot of power to dictate prices. But electricity traders, having low bargaining power, provide those who provide them with the opportunity to lower prices and demand higher quality.

5. The threat of Substitution

The products that we could consider substitutes are two, the products offered by the marketers, such as optimizations, and that the company decides to internalize the services that the energy consultancy provides. The factors that we will take into account to assess whether the threat is greater or lesser are the following:

- The perception in customers that both types of products are not differentiated to satisfy a need or problem.
- The ease with which customers have access to one or another type of product.
- When the price of the substitute product does not make a great difference compared to the one offered or the first one is lower.

In the first place, in terms of customer perception, the most notable difference between the product of a consultancy and the product of a marketer is that the marketers are not as transparent as an external energy consultancy. Because they do not offer an energy consultancy in which they state which offers are better, the marketers seek you to continue with their company. And on the part of the internalization of this service within the client, it could not imply differentiation. Regarding the perception of customers about substitute products by the marketers, the threat is low, and the risk is high due to internalization within the customer.

Second, concerning the ease of accessing the substitute product both by the product offered by the marketer and by the product that they can offer themselves if they are accessible in that they do not require an added difficulty, but require other elements that perhaps are less accessible such as knowledge or good software. So this makes the threat of substitute products medium-high.

Finally, we start from the basis that prices are somewhat difficult to compare in this regard because they are not products with the same characteristics. After all, a consultancy seeks that the client achieves the greatest possible savings and a marketer wants you to stay in their company and does not offer you this advisory service. Regarding the internalization of these services, despite it seems that you save the cost of hiring another company to do the work for you, internalizing a service implies a cost, since it implies workers with their corresponding salaries and training software, etc. Taking into account the difficulty of determining prices, we can say that the threat from

substitute products is low because customers do not know with certainty that they can achieve the same at a lower cost.

In conclusion, the threat of substitute products is medium-high, since although what is related to the price makes the threat low, the risk posed by internalization by customers is a very high threat and this factor is very important. This represents that the organization with substitute products can limit the prices that consultancies can charge, therefore influencing their profitability.

2.2. INTERNAL ANALYSIS

To carry out the internal analysis of the company, we will use the "Value Chain" tool in order to identify the capacities and resources of the company. After having made the value chain, to identify what resources and capabilities provide the company an advantage, we will assess the value chain with the VRIO analysis.

- **VALUE CHAIN**

Table 2. Value chain: Exclusivas Energéticas

| |
|---|
| <p>INFRASTRUCTURE</p> <ul style="list-style-type: none"> - Strong corporate culture, thanks to the excellent internal training program that ensures that employees function as a team. - High commitment to ethics and ecology, implementing measures such as recycling bins. - Good managerial control capacities, since workers are taken into account and their continuous training is considered - An increasingly flat structure, as a consequence of adapting jobs and creating non-conflictive and respectful relationships between employees. |
| <p>HUMAN RESOURCES MANAGEMENT</p> <ul style="list-style-type: none"> - The excellent internal training program helps and encourages teamwork, making the corporate culture strong. - Motivate that students can have work experience when leaving university with recruitment programs with the UJI, where they teach the knowledge with their internal training programs. - It promotes the continuous training of employees, teaching those with the most experience to new workers who enter the recruitment program. - Non-conflictive and cooperative labor relations, due to the transformation of an increasingly flat structure where workers treat each other as equals. - Base salary payments on the collective agreement in the sector to maintain a strong ethical commitment. |

| | | | | |
|--|--|--|---|---|
| <p>TECHNOLOGY DEVELOPMENT</p> <ul style="list-style-type: none"> - It has unique software, Mindee, that helps clients reduce the time to consult the information they need since it is unified in one place. - The R + D + I team works on continuous software development, trying to implement improvements based on customer expectations. | | | | |
| <p>PROVISIONING</p> <ul style="list-style-type: none"> - Adequacy of the labor structure to facilitate that labor relations are more cooperative. - Close relationship with technological partners, having a rapport with the R + D + I team. - Strong relationships with companies with complementary services | | | | |
| <p>CORPORATE SOCIAL RESPONSIBILITY</p> <ul style="list-style-type: none"> - Help social groups by collaborating with them, maintaining a constant commitment to ethics. - Take action on recycling, keeping your commitment to ecology constant. - Support the circular economy, hiring services that come from this type of economy, such as Aquaservice. | | | | |
| <p>INTERNAL LOGISTICS</p> <p>Good treatment of customer data.</p> | <p>OPERATIONS</p> <ul style="list-style-type: none"> - Great control over fluctuations in market levels that facilitates reducing customers' energy costs - Close relationship with marketers | <p>EXTERNAL LOGISTICS</p> <ul style="list-style-type: none"> - Direct contact of technicians with customers through explanatory emails. - Ease of access to the information provided by the company as it is unified in the Mindee software | <p>SALES AND MARKETING</p> <ul style="list-style-type: none"> - Powerful salesforce customized for each client. - Reputation strengthened by years of experience. - Great visibility both online and offline. | <p>AFTER-SALES SERVICE</p> <ul style="list-style-type: none"> - Adaptation to customer expectations - Ability to support and accompany the development of customer service |

Source: own elaboration.

Once the value chain is finished, we will carry out the VRIO analysis of it. As I have explained previously, with this we will locate the competitive advantage of the company. Locating this advantage is important because today's competitive advantage is essential for business success.

- **VRIO ANALYSIS**

Table 3. VRIO Analysis: Exclusivas Energéticas

| RESOURCES | VALUE | RARE | INIMITABLE | ORGANIZATION | |
|--|-------|------|------------|--------------|---------------------------------|
| <ul style="list-style-type: none"> - Infrastructure (Immobilized material) - Great visibility both online and offline. - Base salary payments on the collective agreement in the sector, to maintain a strong ethical commitment. - Adequacy of the labor structure to facilitate that labor relations are more cooperative. | NO | | | | COMPETITIVE DISADVANTAGE |
| <ul style="list-style-type: none"> - Employees/staff - Good treatment of customer data. - Great control over fluctuations in market levels that facilitates reducing customers' energy costs - Close relationship with marketers - Reputation strengthened by years of experience. - The excellent internal training program helps and encourages teamwork, making the corporate culture strong. - Take action on recycling, keeping your commitment to ecology constant. | YES | NO | | | COMPETITIVE PARITY |
| <ul style="list-style-type: none"> - Close and personalized contact of technicians with customers - Powerful salesforce customized for each client. - Adaptation to customer expectations | YES | YES | NO | | TEMPORARY COMPETITIVE ADVANTAGE |

| | | | | | |
|--|-----|-----|-----|----|---------------------------------------|
| <ul style="list-style-type: none"> - Ability to support and accompany the development of customer service - High commitment to ethics and ecology, implementing measures such as recycling bins. - Motivate that students can have work experience when leaving university with recruitment programs with the UJI, where they teach the knowledge with their internal training programs. - Promotes the continuous training of employees, teaching those with the most experience to new workers who enter the recruitment program. - Strong relationships with companies with complementary services | | | | | |
| <ul style="list-style-type: none"> - Strong corporate culture, thanks to the excellent internal training program that ensures that employees function as a team. - Good managerial control capacities, since workers are taken into account and their continuous training is considered - An increasingly flat structure, as a consequence of adapting jobs and creating non-conflictive and respectful relationships between employees. - The R + D + I team works on continuous software development, trying to implement improvements based on customer expectations. - Close relationship with | YES | YES | YES | NO | POTENTIAL COMPETITIVE ADVANTAGE |

| | | | | | |
|--|-----|-----|-----|-----|-----------------------------------|
| technological partners, having a rapport with the R + D + i team. - Support the circular economy, hiring services that come from this type of economy, such as Aquaservice. | | | | | |
| - It has unique software, Mindee, that helps clients reduce the time to consult the information they need since it is unified in one place. - Help social groups by collaborating with them, maintaining a constant commitment to ethics. | YES | YES | YES | YES | SUSTAINABLE COMPETITIVE ADVANTAGE |

Source: own elaboration.

Now that I have identified the relationships, it would be interesting to comment on a couple of relationships between the previously identified capabilities that generate sustainable competitive advantages.

The first relationship to comment on is the one that exists between the R&D department and after-sales activities. This relationship is important because the knowledge of customer expectations makes the R&D department look for solutions based on these to satisfy customers in a more effective and efficient way.

Second, talk about the relationship between technicians and customers. This is one of the most important relationships in the company, since practically the good treatment they receive by the technicians, the personalization of the service and feeling valued by them is what achieves customer loyalty.

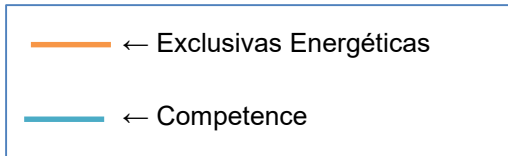
Finally, talk about the relationship that exists between the R+D department and customers, which does not meet their expectations. This relationship is where the sustainable competitive advantage lies. Since the R+D team is in charge of updating and managing the software, trying to focus the most relevant things for customers on it.

- **STRATEGIC PROFILE OF INTERNAL ANALYSIS**

Table 4. Strategic profile of the environment

| STRATEGIC PROFILE OF THE ENVIRONMENT | | | | | |
|---|----|---|---|---|----|
| KEY ENVIRONMENTAL FACTORS | VN | N | I | P | VP |
| SUPPORT ACTIVITIES | | | | | |
| <ul style="list-style-type: none"> - Infrastructure (Inmobilized material) * - Strong corporate culture * - High commitment to ethics and ecology * - Adequacy of the labor structure. * - Good managerial control capacities * - An increasingly flat structure * - Base salary payments on the collective agreement in the sector* - The excellent internal training program helps and encourages teamwork. * - Promotes continuous training of employees * - Motivate that students can have work experience when leaving university with recruitment programs with the UJI * - Offer external training for client companies - Non-conflictive and cooperative labor relations * - Specific software* - R + D + i team works on continuous software development * - Close relationship with technology partners * - Strong relationships with companies with complementary services * - Help social groups by collaborating with them * - Cooperate with public entities to make improvements with public projects - Take action on recycling * - Support the circular economy * - Create complementary projects for green companies. | | | | | |
| PRIMARY ACTIVITIES | | | | | |
| <ul style="list-style-type: none"> - Treatment of customer data. * - Maintain a relationship with all the marketers in the market. - Close relationship with marketers * - Great control over fluctuations in market levels that facilitates reducing customers' energy costs * - Help reduce consumption to reduce costs and pollution. - Close and personalized contact of technicians with customers * - Ease of access to the information provided by the company in the software * - Powerful salesforce customized for each client. * - Reputation strengthened by years of experience. * - International recognition - Great visibility both online and offline. * - Provide all full service (from start to finish) - Adaptation to customer expectations * - Ability to support the development of customer service * - Provide additional services that improve the service (maintenance, ...) | | | | | |

Source: own elaboration.



Before ending the internal analysis, I will go on to analyze the current situation of CSR at Exclusivas Energéticas.

- **CSR ANALYSIS OF EXCLUSIVAS ENERGÉTICAS**

To carry out this analysis, we will take into account three aspects, first, we will analyze the relationship with stakeholders, secondly, the importance of the company's ethics, and finally, the sustainability of Exclusivas Energéticas.

First, it must be taken into account that analyzing the relationship with stakeholders has 5 stages, among them the first is to identify the groups, the second to classify them, the third is to identify the communication channels, the fourth stage is to analyze the objectives and needs and finally the control of what has been done.

First of all, the stakeholders of the company must be identified. In general, suppliers are always identified as an interest group, but in this particular case, Exclusivas Energéticas does not have suppliers as such.

Among the organization's stakeholders, we can find several groups, which we will divide into two subgroups, internal and external. On the one hand, when we talk about external stakeholders, we refer to clients, the local community, and social organizations. And on the other hand, among the internal stakeholders, we find the employees (technical, IT, managerial, commercial ...), the bosses, and the owners of the company.

Once we have identified the different groups, what we have to do is classify them.

Table 5. Classification according to dimensions

| DIMENSION | AMBIT | STAKEHOLDER | SUBGROUPS | TYPE |
|----------------------|--|----------------------------------|-----------------------|-------------|
| Social | Labor and Human Rights Practices | Employees | Employees | Internal |
| | | | Chief | Internal |
| | | | Business owner | Internal |
| | Practices with the community and society | Communities | Social Organizations | External |
| | | | Local community | External |
| | Labor and Human Rights Practices | Third parties | Marketer | External |
| | | | Technology partners | External |
| | | | Business partners | External |
| | Economical | Practices with clients and users | Clients | Clients |
| Governance practices | | Private institution | Bank | External |
| | | Public institution | Public administration | External |
| Environmental | Environmental practices | Environment | Environment | External |

Source: own elaboration.

This would be the first classification to distinguish the different existing groups. Second, we will perform the classification based on the interest-power matrix.

Table 6. Power-interest matrix

| | | INTEREST LEVEL | |
|-------|------|---|--|
| | | LOW | HIGH |
| POWER | LOW | MINIMUM EFFORT Local community | KEEP INFORMED Clients Social Organizations Bank Public administration Marketer |
| | HIGH | KEEP SATISFIED Business owners Business partners | KEY PLAYERS Chief Employees Technology partners Environment |

Source: own elaboration.

When making this classification, I have taken into account the degree of interest they have in influencing the choice of the company's strategy, and in addition to this, what means and power they have to achieve it. This is why the local community is in the minimum effort group, because they have little interest and few means of influencing company decisions. Regarding clients, social organizations, banks, public administrations and commercialization companies, have a great interest in the decisions that are made in the company, but they do not have the means or the power to achieve it, that is, although they have an interest in what is What happens and the consequences that it has for that reason must be kept informed, they have no power to collaborate in the decisions that are made. As for the department heads, as is evident, they have power and means, but the interest is low, since really in the case of applying modifications as long as they are kept satisfied, they will not oppose these decisions. Something similar to what has been commented for department heads happens with business partners, since despite having power by being autonomous and being more independent from the company, they do not usually have much interest in the decisions made in the company. Finally, we find the group of key players, in this group we find four interest groups, among them are the owners of the company, employees, technology partners and the

environment. These four groups are located here because they are the ones that have the most power over the decisions that are made and it is not enough to keep them satisfied, they have the means and have the power to make decisions, and they also have an interest in doing so. In some cases, the power or interest they have is more evident, but in the case of the environment or technology partners it may be more difficult to see. These two groups have a lot of power because they have a lot of influence when the company makes decisions, since they are essential for the company.

Now that it is clear who the interest groups of the company are and they are classified, I will proceed to analyze which channel the company uses or should use to communicate with the different stakeholders and detect what their expectations are.

First of all, I will talk about the communication that the company maintains with the employees. For the company, this relationship is very important, since, as we have said, they have an interest and power in the decision-making of the company, which is why there are three types of communications within the company, downwards, upwards and horizontally. And the channels they use to interact are informal channels such as Skype, emails and in person, so we can say that practically all the communication of the company with the workers is informal. For this reason, when one of the workers has an idea about a new service or a change, she can consult it or raise it with any member, always treating it informally. These communications are of the bidirectional type.

Second, we have the group of bosses where we see the same communication channels as in the group of employees, and they will be the same as in the case of the next group who are the owners of the company. In these three groups it is in common that they have a direct relationship with the company, and that they are the internal stakeholders. In the company, the key is to maintain good communication between stakeholders and above all, with those who work together so that there is a good relationship, and can work without conflicts and without problems. In other words, they communicate with bosses and owners through informal channels, although in a bidirectional way.

As for the communities, we must take into account the two subgroups that exist, both social organizations and the local community. With regard to the local community, communication is maintained through the internet, reflecting their news there and also in a personal way, this communication is maintained in a unidirectional way. As for social organizations, they maintain contact in a bidirectional way, they achieve this through

direct contact in a personal way, arranging meetings. They also have contact with social organizations through emails, through the Mindee system, and by phone calls.

As far as the marketing companies are concerned, communication is maintained through both formal and informal channels, since more elaborate procedures are followed. Relations with this stakeholder are maintained through calls, emails, meetings and previously faxes. Something important is that they are bidirectional, since the relationship with this group is to negotiate contractual conditions.

The channels used to communicate with technology partners are very close, since conversations are generally held in meetings, in person and by phone calls. The relationship with this stakeholder is very close, since they help and complement each other in some aspects, so communication is constant and two-way.

Regarding the communication channels that exist in the relationship between the company and the business partners, there is one that is the most frequent, which is email, although channels such as telephone calls, web forms, WhatsApp, are also used. social networks, and meetings (both face-to-face and online).

As far as banks are concerned, communication tends to be unilateral from the banks to the company when they send invoices for payments. But at other times it is bi-directional when financing is required. The channels are by letter, internet, telephone or in person.

Communication between the company and public administrations occurs through formal channels, by letter, reports, or failing that, in meetings. In general, these communications have a one-way channel since in most cases it is the company transferring information or the administration requesting said information.

It is important to understand the channels through which the company relates to the environment. In this particular case, I consider that it is difficult to detect, since in Exclusivas Energéticas there are no activities that entail a significant environmental impact, but in any case it uses informal channels such as the blog where it exposes information on the matter.

Finally, communication with customers is carried out through two-way and one-way channels, in addition to personal and interpersonal channels. These relationships are maintained by phone, email, meetings and through the Mindee system. In addition to these channels, one-way channels such as satisfaction surveys have also been used on

occasion. In a similar way that, with the other external stakeholders, but with the difference that with this stakeholder not only a part of the company is kept in contact, both the technicians and the commercial ones keep in contact with the customers, creating in this way a faithful relationship between both.

Fourth, we look at the needs of each specific stakeholder group. As for the local community, it is the stakeholder that requires the least needs, since you really only have to keep things with this interest group as before and continue to monitor that their needs do not change, neither the interest, nor the power. The needs of this group are summarized in that the company is respectful with the community, society, that is, that they do not cause any havoc among the people of the population.

Now we will talk about the interest groups that require a strategy to keep informed, that is, they will be taken into account, but they will not be included in the decision making, so they will be informed of what happens, but they will not be able to decide about it. In this group we find the following: social organizations, clients, banks, public administrations and marketers.

In relation to social organizations, the needs that we detect are that they require help with those energy issues that they do not understand since they are not specialized in it and to encourage a commitment to social actions within the company.

On the part of the clients, the needs that have been detected are commitment, transparency, reliability, impartiality, that is, that the company is impartial when negotiating with the marketers and that it does not ally itself with any specific marketer. Thanks to the satisfaction survey carried out in the summer of 2020, the needs detected by customers are explanations in a language that they can understand without problem, that is, that the technicians do not speak with technicalities and terms that they cannot understand, personalized attention, closeness On the part of the technicians, that the company anticipates what they need, information on a regular basis, more information about the Mindee software, being actively listened to, more complete information on the contractual conditions of the offers of the marketers, concise and understandable reports , and advice on decision-making on energy issues.

On the part of the banks, the needs that we highlight is that the company be solvent and can continue to make payments without problem. As far as public administrations are

concerned, the needs are to keep the documentation in order, to comply with current regulations and to pay taxes.

Regarding the marketers, it should be noted that what they expect from the company is that they be impartial and do not give favoritism, that they be transparent and honest both in negotiations and when offering their product to customers.

Once we have located the needs of those who require the previous strategy, we move on to the stakeholders who require that they remain satisfied. Here we find two groups, firstly, bosses and secondly, business partners.

On the part of the bosses they are to know the real situation of the company at all times and to know their own situation, that is, the assurance that their position is not in danger, the solvency of the company, feeling recognized, growing and learning new things.

The needs of business partners are job stability, that is, to be sure that we have them and recognition.

Finally, we find the group classified as "Key Players" who are part of the company's decisions, that is, the company will take into account the opinions and will even negotiate with them to satisfy all parties in decision-making. Those who make up this group are: company owners, employees, technology partners and the environment.

The owners of the company have a more remarkable need than the rest and it is the solvency and sustainability of the company, since they expect the company to succeed and survive over time, in addition to this they have the need to be competitive, offer services of remarkable quality and a good reputation. Add that it is for this reason that we should focus more on the expectations that these have about the company.

On the part of the employees, the needs are very clear, these are recognition, being listened to proactively by the company, that there is communication between all parties, growth and evolution within the company, stability and job security, is In other words, knowing that the company has the solvency to keep the doors of the company open, and that the environment is respected.

Regarding the needs of technology partners, we will highlight the solvency of the company, professionalism, work commitment, responsibility, knowing how to work as a team and constant and clear communication.

Finally, we have the needs of the environment, where we can say that the most important need is to have sustainable development, in addition to being respectful with the environment, promoting programs to reduce pollution and promoting clean energy among customers.

Table 7. Stakeholder analysis summary table

| DIMENSION | AMBIT | STAKEHOLDER | SUBGROUPS | TYPE | CHANNEL | NEEDS |
|-----------|----------------------------------|-------------|----------------|------|---|---|
| Social | Labor and Human Rights Practices | Employees | Employees | I | Informal channels such as Skype, emails, and two-way in-person. | Recognition Be heard proactively Communication Growth and evolution Stability and job security Respect the environment. |
| | | | Chief | I | Informal channels such as Skype, emails, and two-way in-person. | Know the real situation of the company Know your own situation Solvency Recognition Growth and learning. |
| | | | Business owner | I | Informal channels such as Skype, emails, and two-way in-person. | Informal channels such as Skype, emails, and two-way in-person. Solvency and sustainability Be competitive, Offer outstanding quality services Get a good reputation. |

| | | | | | | |
|--|--|---------------|----------------------|---|---|--|
| | Practices with the community and society | Communities | Social Organizations | E | Bidirectional , through direct contact with meetings. Also through emails, through the Mindee system, and by phone calls. | Help with energy issues Encourage commitment with social actions. |
| | | | Local community | E | Through the internet, one-way | Respectful to the community |
| | Labor and Human Rights Practices | Third parties | Marketer | E | Both formal and informal channels. Through calls, emails, meetings and previously faxes. They are bidirectional. | Impartiality Transparency and honesty |
| | | | Technology partners | E | Informal and formal channels, through meetings, in person and by phone calls. Bidirectional . | Solvency Professionalism Work commitment Responsibility Know how to work in a team Constant communication |
| | | | Business partners | E | Email, phone calls, web form, WhatsApp, social networks, | Job stability Recognition |

| | | | | | | |
|------------|----------------------------------|---------------------|-----------------------|---|---|--|
| | | | | | and meetings. | |
| Economical | Practices with clients and users | Clients | Clients | E | Two-way and one-way, personal and interpersonal channels. By phone, emails, meetings and through the Mindee system. | Commitment Transparency Reliability Impartiality Understandable explanations Personalized attention Closeness Anticipation what they need Information on a regular basis More information on Mindee software Be actively listened to More complete information Concise and understandable reports Advice on decision making |
| | Governance practices | Private institution | Bank | E | The channels are letter, internet, telephone or meetings. Unidirectional | Solvency Payments per day |
| | | Public institution | Public administration | E | Through formal channels (letter or reports), and failing that, in more informal meetings. | Keep documentation in order Compliance with current regulations Payment of taxes. |

| | | | | | | |
|-------------|-------------------------|-------------|-------------|---|--|---|
| | | | | | Both unidirectional and bidirectional. | |
| Environment | Environmental practices | Environment | Environment | E | Informal channels: Post on the blog | Sustainable development Be respectful to him Promote programs to reduce pollution Promote clean energy |

Source: own elaboration.

In general, we can conclude that the needs of the stakeholders are closely integrated with the general objectives of the company.

Finally, regarding this analysis of the relationship with stakeholders, it remains to measure the results obtained from the measures implemented to meet the needs of each group. With the employees and the boss, we measure the measures implemented by the level of satisfaction, and because they continue in their job. The way to measure the results for social organizations is as with the clients and is that they continue to trust the company and continue to count on Exclusivas Energéticas. With the environment, the visible results are measured in whether they have managed to promote clean energy among their customers, or reduce the impact that their customers have on the environment by reducing their consumption. In order to measure the results of the public administration and the bank, the financial balances will be evaluated to determine the solvency, and the annual economic reports of the company, also so the stakeholders will be informed. With the marketers, the results can be measured with a list where impartiality is demonstrated, that is, a list that shows that the company's clients are with a wide variety of different marketers, and that Exclusivas Energéticas does not have favoritism. On the part of the technological partners, the measurement can be calculated based on the projects carried out jointly, and finally, with regard to the measurement of the commercial partners, it can be seen in terms of the customers they have captured and the relationship that it keeps.

The second aspect that I am going to analyze within CSR is the importance of business ethics. Here we make two distinctions, first we talk about transparency and honesty. The relevance of transparency in Exclusivas Energéticas is that it is based on communication, making all stakeholders know the purpose of the company and its strategy, as well as the role it occupies. And honesty is important, since without honesty there is no real transparency, because it implies that the company has nothing to hide. And, secondly, to highlight the responsibility of the company, I place this in ethics because it is what the company does directly to help stakeholders and it does so "selflessly" because of its ethics. In this case, the company carries out actions from its responsibility such as encouraging customers to buy cleaner energy, which pollutes less and is sustainable, together with its technology partners they also promote energy efficiency, which is why it involves social organizations the company contacts them to see if they agree to offer their services (savings studies, hiring, etc.) without seeking any financial benefit.

Finally, we will analyze the sustainability of Exclusivas Energéticas. Within sustainability, I will take into account sustainable development, which is what is important for CSR. Sustainable development according to the definition of the United Nations is "a development that meets the needs of present generations without compromising the possibilities of future generations because so that they can meet their own needs."

The actions carried out by the company to have a sustainable development are some such as controlling and reducing energy consumption (adjusting the temperature of the air conditioning), saving on paper by using it more consciously and avoiding waste and printing with environmental awareness, managing waste efficiently with recycling bins within the same office, they offer customers more ecological services such as self-consumption management and, as I have mentioned on several occasions, they collaborate with social actions. This section also takes into account what is mentioned in the previous point of the responsibility of the company, with promoting cleaner energies and energy efficiency.

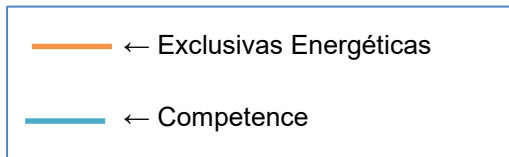
As a conclusion to this analysis, we see that it has different relationships with the different stakeholders, which takes into account sustainability and responsibility. In the table below we will make a comparison with the competition.

- **STRATEGIC PROFILE OF CSR ANALYSIS**

Table 8. Strategic profile of CSR analysis

| STRATEGIC PROFILE OF CSR ANALYSIS | | | | | |
|--|----|---|---|---|----|
| KEY ENVIRONMENTAL FACTORS | VN | N | I | P | VP |
| - Clear identification of the different stakeholders | | | | X | X |
| - Good use of communication channels | | | | X | X |
| - Promote labor equality | | | X | X | X |
| - Transparency | | | | X | X |
| - Honesty | | | | X | X |
| - Correct application of sustainable measures | | | | X | X |
| - Recycle | | | | X | X |
| - Share transportation to go to work | | | X | X | X |
| - Use electric cars | | | X | X | X |
| - Encourage the use of public transport to go to work | | X | X | X | X |
| - Offer ecological services | | | X | X | X |
| - Promote different measures and tools to create a culture of conciliation in the organization | | | X | X | X |
| - Reduce energy consumption | | | | X | X |
| - Use resources consciously | | | | X | X |
| - Don't waste resources | | | | X | X |
| - Offer greener services | | | | X | X |
| - Promote clean energies | | | | X | X |
| - Promote energy efficiency | | | | X | X |

Source: own elaboration.



3. SWOT ANALYSIS

After analyzing the external and internal environment, I will proceed to carry out the SWOT analysis to have a global vision of the company's situation.

Table 9. SWOT analysis

| | |
|---|---|
| <p style="text-align: center;">WEAKNESSES</p> <ul style="list-style-type: none"> - Poor use of communication channels - Little promotion of labor equality - Little promotion of continuous training of employees in a formal way - No external training is offered to client companies - They do not cooperate with public entities to make improvements with public projects - Little support for the circular economy - Create complementary projects for green companies - They do not promote ecofriendly measures such as sharing transport to go to work or go by public transport - Encourage the use of electric cars (for commercials). - Provide additional services that improve the service. - Maintain a relationship with all the marketers in the market. - Helps reduce consumption and pollution. - Have international recognition - Provide all the complete service (from start to finish) - Improve the expectations of the owners of the company. - Cover the unmet needs of the stakeholders. | <p style="text-align: center;">THREATS</p> <ul style="list-style-type: none"> - Global health and economic crisis. - Market saturation and unemployment - Political instability due to constant changes - The negative perception of politics by the population - Technological vulnerability. - The increase of poverty in society - The increase in gender inequality during the pandemic. - A big problem with global warming - Legislative changes. - Clients have high power. - Ability of customers to produce the product offered by the company. - The exit barriers that accentuate competitiveness. - Little differentiation. - Ease of marketers to become competitors. |
| <p style="text-align: center;">STRENGTHS</p> <ul style="list-style-type: none"> - Strong corporate culture. - High commitment to ethics and ecology. - Good managerial control capabilities - An increasingly flat structure - Motivate that students can have work experience when leaving university with recruitment programs with the UJI - Specific software - The R + D + i team works on the continuous development of software | <p style="text-align: center;">OPPORTUNITIES</p> <ul style="list-style-type: none"> - Creation of ERTES - Production increase - Technological immersion - The introduction of new technologies in the industry - The constant technological development - Modernization of social thought and behavior - Protectionism by-laws towards the environment. - Increased promotion of renewable |

| | |
|---|--|
| <ul style="list-style-type: none"> - Ease of access to the information provided by the company in the software - Close relationship with technology partners - Strong relationships with companies with complementary services - Help social groups by collaborating with them. - Reputation strengthened by years of experience - Adaptation to customer expectations - Clear identification of the different stakeholders - Transparency - Honesty - Offer services that favor the environment such as self-consumption | <ul style="list-style-type: none"> energies. - Many marketers with which to negotiate. - Few substitute products. - The consistency of entry barriers. - Differentiation between the service offered by Exclusivas Energéticas and that offered by marketers. |
|---|--|

Source: own elaboration.

4. CSR OBJECTIVES

At this point where we have already located what the company should improve and what it should maintain, what it should be careful about and what it should take advantage of as an opportunity, I am going to propose the objectives to be achieved with this CSR plan.

But before specifying the objectives, it is important to determine the positioning of the company in the market and what is its competitive strategy. Exclusivas Energéticas is very well positioned within the sector, since despite the weaknesses it may have, it is a company with great experience and a strong organizational culture, it also has a competitive approach strategy, that is, they offer a service specialized.

Once we have this clear, we go on to set the objectives. The first classification that we will do will be by general objectives and by specific objectives, and later the classification will subdivide the objectives into three groups: economic, social and environmental.

The general objectives are:

- Achieve the consolidation of a model based on a long-term vision that ensures the creation of value for all Stakeholders, taking into account environmental, social and reputational criteria.
- Encourage sustainable development both inside and outside the company.
- Increase the value perceived by stakeholders.
- Be leaders in responsibility and sustainability in the sector.

The specific objectives are:

- Economic:
 - Strengthen business sustainability, starting with creating higher quality and more complex services, that is, unifying the service, and providing the complete service from beginning to end.
 - In an enlightening way, mention that I have introduced internalization within the objectives of corporate social responsibility because I understand it as a need for stakeholders to carry out.
 - Improve the expectations of the owners of the company:
 - Offer outstanding quality services that make the company famous.
 - Promote the circular economy among stakeholders.
 - Make yourself known internationally.
 - Provide new additional services that serve to extend the commitment to social responsibility to suppliers and customers.
- Social:
 - Improve both communication and its channels:
 - Encourage communication to be based on active listening.
 - Implement formal communication within the company.
 - Increased communication with all stakeholders.
 - Provide education and training in a regulated and formal manner for clients and employees.
 - Cover the needs of the different interest groups:
 - Reinforce customer satisfaction.
 - Providing more recognition to business partners.
 - Improve the degree of employee satisfaction.

- Promote labor equality by promoting the hiring of people with functional diversity and / or special needs.
- Increase the number of marketers that are committed to clean energy.
- Environmental:
 - Promote environmental actions to reduce pollution among stakeholders:
 - Promote ecofriendly measures.
 - Help with their knowledge and commitment to reduce energy consumption.

5. PLANNING AND MONITORING

To plan and monitor the objectives to be achieved with this CSR plan, I will use the Integral Hand Chain (IHC) tool, with which I will perform both tasks at the same time.

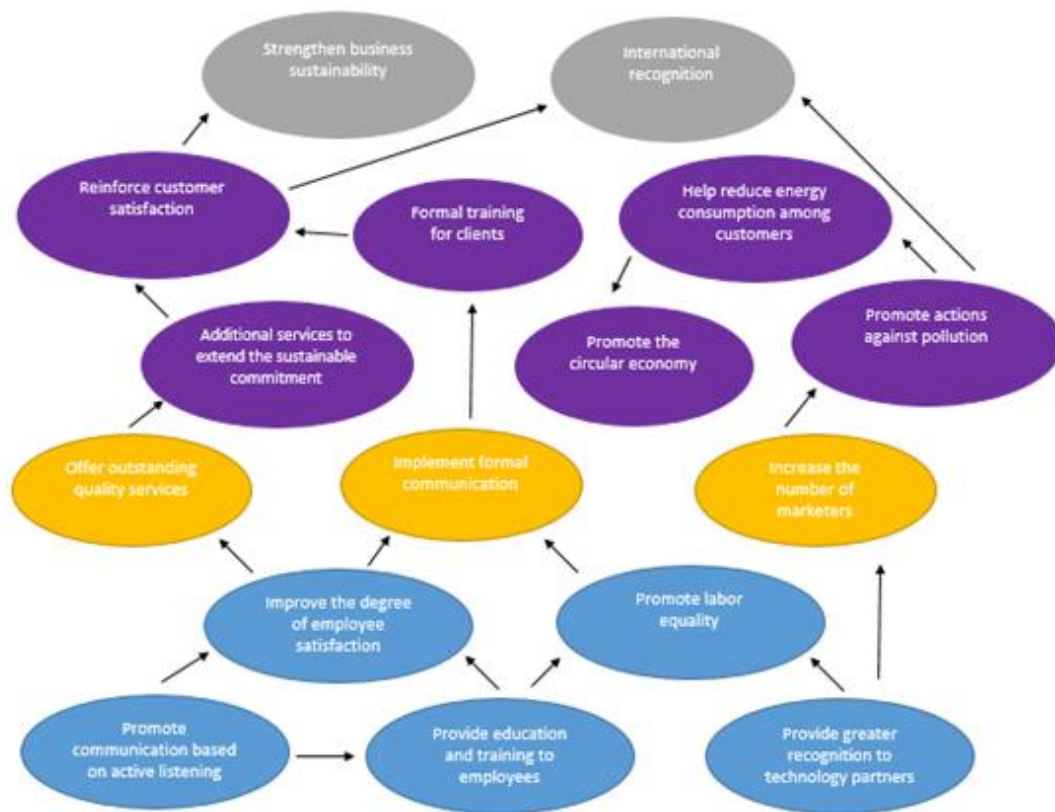
To carry out the balanced scorecard, I will carry out three steps, first, I will make a strategic map, then a card of indicators and finally a summary table of the IHC (Integral Hand Chain).

To begin, we will make the strategic map where we differentiate four different perspectives, which are: the financial, the clients, the internal processes and the resources, also known as the human resources perspective.

Strategic map:

Table 10. Strategic map

| | |
|--|---------------------------------------|
| | Financial perspective |
| | Customer perspective |
| | Internal processes perspective |
| | Resource perspective |



Source: own elaboration.

Once the strategic map has been made, the next step is to make the indicator sheet where all the information is captured.

Table 11. Indicators tab

| PERSPECTIVE | FINANCIAL | CUSTOMERS | PROCESSES | RESOURCE |
|------------------|--|--|---|---|
| Indicator | 1) Percentage of gross margin 2) Percentage international profits | 1) Percentage of contamination levels from customers 2) Percentage of favorable opinions in surveys 3) Percentage of positive evaluations in surveys 4) Percentage of stakeholders with a circular economy. 5) Percentage of | 1) Expand range of services 2) Percentage of the number of trading companies with which it maintains a relationship. 3) Difference in the number of formal channels of the company. | 1) Percentage of positive evaluations by employees. 2) Percentage of satisfaction in the surveys 3) Percentage of workers with functional diversity 4) Percentage of education and training offered by the |

| | | | | |
|----------------------|--|---|--|--|
| | | energy consumption. 6) Participation of clients in the courses. | | organization. 5) Percentage of satisfaction of business partners. |
| Definition | 1) $(\text{Gross Profit} / \text{Total Income}) \times 100$ 2) $(\text{Income from international services} / \text{income from total services}) \times 100$ | 1) $(\text{Contamination period 0} - \text{Contamination period 1}) \times 100$ 2) $(\text{total opinions} / \text{positive opinions}) \times 100$ 3) $(\text{total ratings on responsibility} / \text{positive feedback on responsibility}) \times 100$ 4) $(\text{No. of companies with a circular economy with which they have a relationship} - \text{No. of companies with a circular economy with which they have a relationship period 1}) \times 100$ 5) $(\text{Initial energy consumption} - \text{Period energy consumption}) \times 100$ 6) Number of clients who sign up for the courses. | 1) Service development 2) Purchase management. 3) $(\text{Number of initial formal communication channels} - \text{number of formal communication channels period})$ | 1) $(\text{total opinions} / \text{positive opinions}) \times 100$ 2) $(\text{total opinions} / \text{satisfactory opinions}) \times 100$ 3) $(\text{Number of people with functional diversity in the initial moment} - \text{number of people with functional diversity in that period}) \times 100$ 4) $(\text{Number of courses offered by the company in the initial period} - \text{number of courses offered by the company in that period}) \times 100$ 5) $(\text{total opinions} / \text{satisfactory opinions}) \times 100$ |
| Proposed goal | 1) 10% increase in gross profit margin 2) 5% increase in international sales | 1) That pollution levels decrease by 10%. 2) Increase satisfaction by 20% 3) Expansion awareness by 5%. 4) Increase collaborations with these types | 1) 2 new or improved services 2) Increase the number of clean energy traders by 30%. 3) Duplicate formal communication channels. | 1) Increase satisfaction levels in relation to communication within the company by 50%. 2) Increase employee satisfaction by 40%. |

| | | | | |
|--------------------|--|---|---|--|
| | | <p>of companies by 20%.</p> <p>5) Reduction of consumption by 10%.</p> <p>6) Provide 2 courses related to energy news.</p> | | <p>3) Increase by 50% the number of employees with functional diversity.</p> <p>4) Improve the training offer provided by the company by 30%.</p> <p>5) Improve business partner satisfaction by 10%</p> |
| Sources | <p>1) Economic balances</p> <p>2) Financial balances and CRM information.</p> | <p>1) General customer reports and CSR reports</p> <p>2) Results of surveys and commercial report</p> <p>3) Survey results</p> <p>4) Company-specific information and CSR reports</p> <p>5) General customer reports and CSR reports</p> <p>6) Company-specific information</p> | <p>1) Internal company reports.</p> <p>2) General and internal reports of the company.</p> <p>3) Management and communication department.</p> | <p>1) General reports and internal reports.</p> <p>2) Survey results and internal information.</p> <p>3) Company's own data (human resources)</p> <p>4) Internal company information and CSR reports.</p> <p>5) Surveys and internal information.</p> |
| Facilitator | <p>1) Sales and Administration</p> <p>2) Sales, sales manager, CRM and administration.</p> | <p>1) Client</p> <p>2) Department of marketing and communication, technical and commercial.</p> <p>3) Marketing and communication department.</p> <p>4) Stakeholders.</p> <p>5) Customer.</p> <p>6) Marketing and communication department</p> | <p>1) Sales, commercial and technical.</p> <p>2) Purchasing department.</p> <p>3) Management.</p> | <p>1) Employees of all departments.</p> <p>2) Employees of all departments.</p> <p>3) Administration and management.</p> <p>4) Management, administration and human resources department.</p> <p>5) Department of communication and marketing, management and commercial</p> |

| | | | | |
|---|--|--|---|---|
| | | | | department. |
| Frequency | 1) Annual 2) Annual | 1) Annual 2) Annual 3) Annual 4) Annual 5) Annual 6) Semiannual | 1) Annual 2) Semiannual 3) Semiannual | 1) Quarterly 2) Annual 3) Annual 4) Semiannual 5) Annual |
| Representation of the evolution of the indicator | 1) Bar chart 2) Pie diagram | 1) Bar chart 2) Bar and pie diagrams 3) Pie diagram 4) Pie diagram 5) Bar chart 6) Bar chart | 1) Bar chart 2) Bar chart 3) Pie diagram | 1) Pie diagram 2) Pie diagram 3) Pie diagram 4) Bar chart 5) Bar chart |
| Responsible | 1) Administration 2) Commercial. | 1) Technical and commercial department. 2) Commercial director and marketing department. 3) Marketing and communications department 4) Management, administration and purchasing. 5) Technical and commercial. 6) Marketing and communications department | 1) Management, commercial and technical. 2) Purchasing department and managers. 3) Management and administration. | 1) Management, bosses and administration. 2) Management and communications department. 3) Administration, management and bosses. 4) Management and boss. 5) Commercial and communications department. |
| Objective to which it is related | 1) Reinforce business sustainability. 2) Make yourself known internationally. | 1) Promote environmental actions to reduce pollution among stakeholders. 2) Reinforce customer satisfaction 3) Provide new additional services that serve to extend the commitment to social responsibility to suppliers and | 1) Offer outstanding quality services that make the company renowned. 2) Increase the number of marketers that are committed to clean energy. 3) Implement formal communication within the company. | 1) Encourage communication to be based on active listening. 2) Improve employee satisfaction 3) Promote labor equality by promoting the hiring of people with functional diversity. 4) Provide education and training in a regulated and |

| | | | | |
|--|--|--|--|--|
| | | customers. 4) Promote the circular economy among stakeholders. 5) Help with your knowledge and commitment to reduce energy consumption. 6) Provide education and training in a regulated and formal way for clients | | formal manner for employees 5) Providing more recognition to business partners. |
|--|--|--|--|--|

Source: own elaboration.

Once we have completed the indicator sheet, we will make the balanced scorecard table, where we will see what is indicated in this table in a summarized way.

Table 12. Integral Hand Chain (ICH) summary table

| PERSPECTIVE | OBJECTIVE | INDICATOR | GOALS | | ACTION PLANS |
|------------------|---|---|---|-----------------|---|
| | | | ACTUAL | FUTURE | |
| FINANCIAL | 1) Reinforce business sustainability. 2) Make yourself known internationally | 1)% Gross margin 2)% International profits | 1) 60% 2) Not currently being measured | 1) 70% 2) 5% | 1) Carry out more striking commercial strategies, even making promotions to loyal customers. 2) Marketing actions such as advertising by means that have this scope, such as international |

| | | | | | |
|------------------|--|---|---|--|---|
| | | | | | magazines or newspapers. |
| CUSTOMERS | <p>1) Promote environmental actions to reduce pollution among stakeholders.</p> <p>2) Reinforce customer satisfaction</p> <p>3) Provide new additional services that serve to extend the commitment to social responsibility to suppliers and customers.</p> <p>4) Promote the circular economy among stakeholders.</p> <p>5) Help with your knowledge and commitment to reduce energy consumption.</p> <p>6) Provide education and training in a regulated and formal way for clients</p> | <p>1) Percentage of contamination levels from customers</p> <p>2) Percentage of favorable opinions in surveys</p> <p>3) Percentage of positive evaluations in surveys</p> <p>4) Percentage of stakeholders with a circular economy.</p> <p>5) Percentage of energy consumption</p> <p>6) Participation of clients in the courses.</p> | <p>1) Not currently being measured</p> <p>2) 47,9%</p> <p>3) 3%</p> <p>4) 10%</p> <p>5) Not currently being measured</p> <p>6) Not currently being measured</p> | <p>1) 50%</p> <p>2) 67,9%</p> <p>3) 8%</p> <p>4) 30%</p> <p>5) 60%</p> <p>6) 2 courses</p> | <p>1) Propose to clients that they contract with marketers that offer clean energy, renewable energy and carry out courses focused on this aspect.</p> <p>2) Offer advice in decision-making, reinforce how they help with complaints to clients, and improve reporting on customer complaints.</p> <p>3) Conduct webinars on the subject.</p> <p>4) Apply this criterion for future hires or collaborations.</p> <p>5) Offer energy expenditure optimizations</p> <p>6) Provide training / courses on the news and basic knowledge that customers should know.</p> |
| PROCESSES | <p>1) Offer outstanding quality services that</p> | <p>1) Expand range of services</p> <p>2)</p> | <p>1) 4 services</p> <p>2) 25%</p> <p>3) There are no formal</p> | <p>1) 6 services</p> <p>2) 55%</p> <p>3) 2 formal channels.</p> | <p>1) Offer advice on reducing consumption</p> |

| | | | | | |
|-----------------|--|---|---|--|--|
| | <p>make the company renowned.</p> <p>2) Increase the number of marketers that are committed to clean energy.</p> <p>3) Implement formal communication within the company.</p> | <p>Percentage of the number of trading companies with which it maintains a relationship.</p> <p>3) Difference in the number of formal channels of the company.</p> | channels | | <p>and on which renewable energies they can take advantage of and implement in their companies.</p> <p>2) Increase the portfolio of trading companies, doing a little research on new trading companies.</p> <p>3) Create a project to implement a formal channel such as a suggestion box or a formal approach to training.</p> <p>Project for the definition of formal communication channels.</p> |
| RESOURCE | <p>1) Improve both communication and its channels</p> <p>2) Improve employee satisfaction</p> <p>3) Promote the hiring of people with functional diversity</p> <p>4) Provide education and training.</p> | <p>1) New channels of the company and forms of communication</p> <p>2) Satisfaction surveys</p> <p>3) Percentage of workers with functional diversity</p> <p>4) Percentage of education and training offered by the organization.</p> | <p>1) Not currently measured.</p> <p>2) Not currently measured</p> <p>3) Not currently measured</p> <p>4) No formal training is offered.</p> <p>5) Not currently measured</p> | <p>1) 50% satisfied employees.</p> <p>2) 40% satisfied employees</p> <p>3) 1 employee</p> <p>4) Offer 3 training courses</p> <p>5) Satisfaction by commercial partners of 60%.</p> | <p>1) Carry out satisfaction surveys, create an atmosphere of trust by creating spaces or times where you can talk with the boss.</p> <p>2) Carry out surveys and with the conclusions drawn from them, then improve the most repeated complaints by all.</p> |

| | | | | | |
|--|--|--|--|--|--|
| | | | | | <p>3) Create an "onboarding" program for the integration of people with functional diversity in the company.</p> <p>4) Carry out online training programs. Strengthen human talent with targeted training.</p> <p>5) Satisfaction surveys, recognition by blogs and networks on this interest group.</p> |
|--|--|--|--|--|--|

Source: own elaboration.

Thanks to this tool we can measure the evolution of the corporate social responsibility plan, the objectives of this plan and the results. It is a way of planning and following up on the plan.

6. CONCLUSION

To finalize the corporate social responsibility plan, we will talk about how the sector is in relation to CSR, the current situation of the company with CSR and the benefits that the proposed changes would bring to the company.

In the first place, according to what has been analyzed and the information obtained to be able to carry out this work, it can be seen that it is a sector quite aware of CSR, so that generally competing companies have implemented measures favoring the three aspects: environment, social and economic. This is why it is important to carry out relevant actions that are perceived with a recognizable value by stakeholders.

Secondly, we see that the company starts from a good current situation where they already take into account many aspects of corporate social responsibility, where they

offer aid to social organizations, make donations, in addition to taking actions to help the environment.

Third, it is important to define or emphasize the benefits that the proposed changes in the plan will bring to the company. The most obvious benefit is that it will improve your corporate image and your reputation with stakeholders. This has an impact on increasing customer loyalty, since some of the proposals are to better meet certain customer needs, in addition to attracting and retaining talent, since improving the communication of the company and feeling that they are important for the company being actively listened to the employees will not want to leave. These are some of the most important benefits that I see that you could get from carrying out the proposed action plans.

Finally, finalize the CSR plan by giving my opinion, and I faithfully believe that the company has a lot of potential to differentiate itself through its corporate social responsibility, since the "green" mentality is held by a large part of the company and in the company it is a shared vision.

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