Online Visibility of Corporate Social Responsibility. A CSR Website Analysis of a Sample of Spanish Meat Companies

La visibilitat en línia respecte a la Responsabilitat Social Corporativa. Anàlisi RSC en una mostra *website* de la indústria càrnia a Espanya

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Proactive online communication is fundamental to corporate visibility and the success of a company's core strategies. It creates dialogue and interaction with stakeholders, but it is not always effective. The success of a website is associated with the user experience, and particularly with usability and content. In recent years, a corporate social responsibility (CSR) strategy focused on corporate sustainability has become increasingly important, and companies are improving their CSR practices. The objective of this study is to analyse and assess the web communication management of CSR in a sample of Spanish meat companies by analysing significant web variables applicable to the CSR information available on their corporate websites.

Key words: corporate social responsibility, website analysis, stakeholders, corporate communication

Una comunicació en línia proactiva resulta fonamental per a una visibilitat corporativa i l'èxit de les estratègies centrals de la companyia. És cert que afavoreix el diàleg i interactua entre els diferents stakeholders *de la companyia però, tot i així, no és sempre efectiva. L'èxit d'una* website *està associat a l'experiència de l'usuari i particularment a la seva facilitat d'ús i contingut. En els últims anys, l'estratègia sobre Responsabilitat Social Corporativa (RSC), focalitzada en la sostenibilitat corporativa, ha esdevingut més i més important i les companyies estan millorant-ne les seves pràctiques. L'objectiu d'aquest estudi és analitzar i avaluar la gestió de la comunicació RSC via web a partir d'una mostra de les companyies espanyoles del sector carni, a través de l'anàlisi de significatives variables RSC contingudes a les seves webs.*

Paraules clau: responsabilitat social corporativa, anàlisi , website*, stakeholders, comunicació corporativa.*

FRAMEWORK AND CONTEXT OF THE STUDY

Visibility is one of the main action lines in the EU Corporate Social Responsibility (CSR) Strategy 2011-2014. The European Commission's CSR agenda includes two CSR communication actions for coming years: "Enhancing the visibility of CSR and disseminating good practices" (EC, 2011: 8) and "Improving company disclosure of social and environmental information" (EC, 2011: 11). In order to carry out these actions, companies should identify and establish adequate CSR communication strategies and tools as "a well presented CSR report is considered the ultimate evidence of a company's commitment to CSR" (Tehemar, 2012). Key aspects of CSR communication include: the communication process *stricto sensu* (the message content and channels), contingency factors affecting communication (stakeholder and company characteristics) and communication outcomes (internal and external outcomes) for consumers, employees and investors (Tonello, 2011). The success of effective communication is based on information transparency and the ability to build a corporate reputation,[1] understood as the perceptions of how a firm behaves towards its stakeholders. As Siano, Vollero and Siglioccolo (2007) states, the right perception of stakeholder groups is related to an organization's history and depends on its ability to communicate and build a confidence-based relationship with separate groups of stakeholders (Dickinson-Delaporte, Beverland and Lindgreen, 2010).

Corporate social responsibility (CSR)[2] is an integrated management system that focuses on sustainable development through a combination of social, environmental and economic dimensions in a company's operations and core strategy, in close collaboration with stakeholders. Companies must act by adopting "corporate citizenship" to define objectives, measure performance, and independently audit results related to the three dimensions (Henderson, 2006). Effective communication of corporate strategic CSR policies makes business practices visible, allows stakeholders to assess a company's performance and thus make decisions in their own interest, adds value to business practices, and has a positive impact on reputation, competitiveness, innovation, the internal cohesion of the business and corporate sustainability.

Financial and non-financial reports provide stakeholders (e.g. managers, employees, suppliers, local communities and customers) with useful information about the organization's interaction with its physical and social environment, as stated in printed or online corporate annual reports (Branco and Rodrigues, 2006), corporate websites (Capriotti and Moreno, 2007; Chaudhri and Wang, 2007) or social media. Social media has changed the way people receive information and interact with others, and has become one of the most important tools to create and share content and ideas instantaneously (for instance, Twitter). They are used by different groups of stakeholders to participate, share and collaborate, and reveal global interests and attitudes in almost real time (Kwak *et al.*, 2010).

The success of websites (Palmer, 2002) is associated with speed of access and the information displayed; it is also related to navigation (organization, arrangement, layout and sequencing), content (amount and variety of information on a

subject), interactivity (customization), and responsiveness (feedback options and FAQs). Some authors (Huertas and Xifra, 2009: 259) believe that "... basic icono-graphy and simple to use, create a good brand image ... on the contrary, exten-sive and complicated sites, slow opening and confusion in the internal structure, influence on the creation of adverse attitudes... ". Usability is directly related to user satisfaction (Montero, 2006): easy use and non-interrupted browsing makes a visitor feel comfortable on a website and meets expectations. Conversely, usa-bility problems can lead to a user terminating their interaction with the site (Sut-cliffe, 2002). According to Rouke (2010), SMEs understand usability as the use of "free tools" to track and monitor visitor activity, such as Google Analytics, or to test different versions of the corporate web, such as Google Website Optimiser. Therefore, it can be said that online business communication is a complex mat-ter. An analysis of it has to take into account intangible elements and different tools for effective communication.

In Spain, the use of corporate websites and social networks has increased con-siderably in recent decades (INE, 2012), but it is still low and is not always an effective business practice.

CSR SPANISH TRENDS AND PRACTICES

According to Domenec M. (2004), implementation of CSR is still moderate in Spanish companies. Only large firms with a good reputation are sensitive to CSR initiatives. They implement them effectively with a strategic approach, and create departments specialized in CSR management. Others firms consider CSR for public relations reasons, to improve corporate image and reputation, but this has no impact on the company's internal procedures, as in most Eu-ropean SMEs (Dixon, 2007). CSR has been managed in a top-down approach, but is not fully integrated into the corporate strategy and the "core business". This attitude contrasts with the broad range of actions developed by several Spanish institutions and centres that actively practice CSR and disseminate CSR practices (the IESE Business School, media groups, associations and forums etc.). The government also promotes business responsibility. In March 2011, it approved the Sustainable Economy Act that contains various CSR measures regarding transparency in the disclosure of company directors' pay). Despite the progress made in recent years, the CSR field has not achieved significant stakeholder recognition. Spain does not have a long tradition of socially responsible investments (SRI), and this seems to be an important driving force for promoting CSR. In Spain, these types of investments started only recently and the amount of funds attracted is low. However, experts consider that investments in SRI will increase in the future.

Traditionally, CSR communication in Spanish companies has focused on five areas: dissemination of sustainability reports; presence in international sustaina-bility indexes such as the Dow Jones Sustainability Index (DJSI) and FTSE4Good; active participation in forums, debates, working groups and associations to pro-mote CSR; organization of social action programs and codes of ethics designed

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to strengthen the culture of transparency and accountability; and constant dialogue with different stakeholders.

Good CSR practices are positively correlated with firm size; large firms tend to implement CSR policies to improve their image and economic performance, due to their greater exposure (pressure) to the public (stakeholders) and their high impact on the socio-economic life in the community and operational areas (Arora and Dharwadkar, 2011; Jo and Harjoto, 2011). By contrast, SMEs tend to be organized in a simple structure and establish informal and close relationships with stakeholders. Their business performance is highly influenced by the sector dynamics and the actions of larger firms (Russo and Tencati, 2009). Some authors believe that these companies "implicitly" introduce CSR, as a habit or routine rather than as part of formal and systematic planning (Fassin, Van Rossen and Buelens, 2011).

In this regard, the Catalan meat industry is formed by a small number of large-scale companies whose annual sales account for 77% of total sales in the sector; and many SMEs with a turnover below 50 million euros and fewer than 99 employees per firm.

RESEARCH METHODS

This analysis of companies' online communication tools and CSR content provides an overview of the current situation of online CSR communication by Spanish meat companies in the Catalan region.

The study analyses a group of meat companies' CSR communication with their stakeholders through their corporate websites. The meat industry was selected for this study due to its strategic role not only in the economy, but also in society and the environment. This sector also plays a significant role in the health, nutrition and food safety of the population.

Industry data show that agri-business is the main industrial activity in Spain, with high levels of revenue and a contribution to national GDP in all productive phases (production, processing, marketing and distribution). The industry generates 10.3% of national employment or 1.8 million jobs. It contributes considerably to foreign trade, with 27,900 billion exports that represent 13% of Spain's total exports. In Europe, the Spanish agri-food industry has the fifth highest turnover.

Despite its importance, the Spanish agri-food sector is not widely recognized. According to industry experts, one of the reasons for this is the lack of an efficient business communications system.

### Study objectives and methodology

The aim of the study was to identify the CSR variables used by Spanish meat companies through online corporate communication and to detect the use of 2.0 social networks. The study also explored whether there was a correlation between business size and CSR web communication. We predicted that larger

companies, with higher turnover and more employees, would communicate CSR more efficiently through their corporate websites than small firms.

A 130 companies associated with the Catalan Federation of Meat Companies (FECIC) were analysed. Corporate websites were reviewed in May 2013 and revised again in February 2014. Over this period, there were no significant changes in the website variables analysed. An individual work sheet was designed to collect and systematize qualitative information from the corporate websites.

The correlation analysis between CSR and company's size and business performance (economic and financial), figures were compiled from the SABI (Iberian balance sheet analysis system) database (see chart 1).

Chart 1. Company Structure
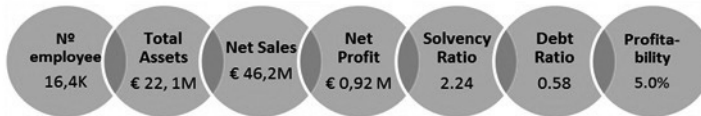
Source: Compiled by authors using SABI data - *Note: Figures averaged.

In order to reduce the effect of annual volatility on business performance, average figures were calculated for five years, from 2007 to 2011. The figures in Chart 1 show good company performance on solvency and debt ratios (> 1.5 and close to 0.5, respectively) and a positive economic return.

The meat industry is highly concentrated: a few firms generate most of the sales, economic-financial outcomes, and jobs in the industry. These characteristics were also found in the group of companies analysed: 27% of the firms (35 companies) employed more than 100 employees and generated 61% of the group sales. Note that the concentration is also geographical: most companies had their headquarters in the provinces of Barcelona (52%) and Girona (40%).

Content analysis is a widely used research method for objective, systematic, quantitative examination of communication content (Berelson, 1952). It can be useful for discovering and gaining insight into users' preferences and behaviour, and the patterns users generate. Web-based content analysis is a research method used in this study to provide a preliminary general understanding of the websites complexity, Corporate websites are highly complex. They include mixed or multiple media (text, graphics, animation, video and audio, etc.), interactivity, decentralized and hyperlinked structures, and their nature is continuously evolving. All of this is a challenge to the development of valid descriptive categories for research.

Content analysis can be used to organize data analysis in both qualitative and quantitative studies (Neuendorf, 2002). The qualitative approach in this study ensured that useful data was generated when the selected websites were explored. Little was known about the websites in advance. The 10 variables defined to collect information produced meaningful results in the sample group, and revealed general trends.

The analysis was structured into four areas, according to the selected analytical categories (see Chart 1):

- Web-based analysis
- Content analysis
- Analysis of navigability
- Company type & CSR communication.
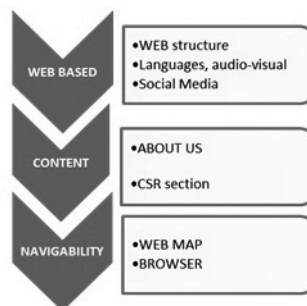
WEB-BASED ANALYSIS: ELEMENTS OF WEBSITE COMMUNICATION

According to the SAGE[3] study on the use of new technology and information and communication technologies (ICTs) by Spanish companies, 40% of small and medium sized enterprises (SMEs) still did not have a corporate website in 2012. Other surveys reveal that while companies believe the main advantage of a website is the opportunity to access online business, only 38.5% in 2012 included online tools aimed at promoting this. Spanish corporate websites tend to be focused on providing information.

The analysis of 130 meat companies revealed:

- Only 77% of companies (102) have websites.
- Only 4 companies have a specific section for electronic commerce.
- Only 17 companies have used social networks. Thus, a total of 85.3% do not offer any interaction through their corporate websites. Facebook was the most commonly used platform (11.3%), followed by Twitter (8.2%).
- The websites provide information in several languages for their international operations. The most commonly used languages by ranking are: Spanish, English, Catalan and French. These were followed, by German, Italian and Russian. Website languages are related to the main foreign markets, but international operating information is scarce: only 3 companies illustrated their sales by country.

Website content aims to create a public image and helps to strengthen the relationship with stakeholders. Corporate websites usually include two types of content: corporate information (about the company and its employees), and consumer support. There tends to be very little financial information. Corporate information includes various aspects of corporate identity (mission and vision) and is usually located in the "About Us" section (Pollach, 2005; Dou and Krishnamurthy, 2007). The communication on consumer support focuses on "contact information", personalized answers, job opportunities and social information (events, sponsorship, social responsibility, etc.).

Content and design (architecture or navigation elements) determine a website's communication effectiveness. Most corporate websites currently include: a search engine, a site map to recognize the diversity of the audience's interests, feedback mechanisms, a statement of privacy, information security (Garcia, Larrán and López, 2005; Dou, Krishnamurthy, 2007; Díaz Sanchez, Martín-Consuegra and Esteban, 2008; Fernández-Cavia and Huertas Roig, 2009). Despite the importance of web design, there is a lack of specific standards to identify essential aspects of navigation in terms of the user's perspective and expectations. As a company addresses different audiences, the complexity of the content and design management is supported by inter-relational models of communication, based on the joint definition of meanings through the use of simple linear models (unidirectional) or transactional intermediate models (bidirectional).

The following sections analyse the content and navigability of 130 corporate websites.

CONTENT ANALYSIS

Table 1 shows the variables studied in the CSR content analysis.

Table 1. Content variables

		Corporate items	Points
Content	**About us**	Includes corporate identity elements: vision, mission and values	5
		Detailed history and organization	4
		Company overview	3
		ABOUT US: not available but refers to the corporate identity (presentation)	2
		Not working	1
	CSR Section	**CSR SPECIFIC. Is there a CSR-specific section?**	
		Yes	1
		No	0
		CSR DIMENSIONS	
		All dimensions of CSR: environmental, social, economic	5
		There are two CSR dimensions	4
		It includes one CSR dimension	3
		It does not have a CSR section, but CSR is mentioned at the presentation	2
		Not working	1

"About us" is the core section in the corporate communication process. It provides users with information about the essentials of corporate identity, the firm's business values and philosophy, and fundamental aspects of corporate strategy: its mission and vision. The value statement is usually the

starting point for CSR areas such as equality, transparency and other items of corporate governance. Table 2 shows the distribution of the "About us" variable, and reveals that 86% of firms scored fewer than 3 points on the elements (value score from 0 to 5).

Table 2. Frequency Table "About Us"

Corporate items	Xi	ni	Ni	fi	Fi
ABOUT US Not available	0	30	0	3%	3%
NOT working	1	17	20	17%	20%
ABOUT US Not available, but brief reference included in the corporate description section	2	48	68	47%	67%
ABOUT US section included in the corporate descriptions section	3	18	86	18%	84%
Detailed corporate history and organigram	4	3	89	3%	87%
Corporate identity: vision, mission, values	5	13	102	13%	100%

Source: compiled by the authors from their own data.

Only eight firms (7.8%) have a specific CSR section on the corporate website. Most companies include this information in different areas, to demonstrate their accomplishments.

Firms state that they carry out their production processes according to management plans and the law.[4] Only 18.56% specifically refer to environmental aspects of CSR, and half of this subgroup of 12 state that they have specific policies that are clearly detailed on their websites. All of these are large firms with over 100 workers. A single exception was one small company (30 employees) with full CSR practice.

Environmental concerns focus on waste management plans, environmental policy applied to the productive activity (feed production, drug manufacturing, plant and chemicals, etc.), minimization of environmental impact, eco-efficiency, reduction of the impact of emissions (recycling resources, pollution control and water purification systems), and compliance with current legislation.

Regarding the social dimension, communication is focused on the customer-corporate relationship. Detailed, abundant information is provided on this issue, and the "quality" of the product and the production process (traceability[5], animal welfare, etc.) is emphasized. This information is clearly superior, in quantity and quality, to information related to customers and employee training. This could indicate the corporate interest in adapting the communication relationship depending on the group of stakeholders. Only seven companies included information on their employee promotion system, lifelong learning and the training process, occupational risk prevention and respect for equality.

Trading meat companies focus their communication on individual customers. The website information highlights product innovation to adapt to new consumer habits, and unidirectional communication strategies are used through "advice and recipes" sections and a corporate email contact. Only 17 firms use social networks.

In Section 4.3, we analyse the business situation of the enterprises that obtained the highest scores for CSR content on their corporate websites.

Navigability analysis

The variables in this study are detailed in the following table.

Table 3. Navigability variables: web map and browser

		MAIN INFORMATION	Points
NAVIGABILITY	MAP WEB	Site map in the layout	5
		Both applications always visible or in the main menu	4
		Site map in home page	3
		Navigation route	2
		No operating	1
		Not available	0
		USEFUL INFORMATION FAQs, reviews, user support Temporary files frequent update: events, news, recent article, etc.	
		Yes	1
		No	0
	BROWSER	**INTERNAL SEARCH**	
		It is in layout	5
		It is always visible	4
		Accessible from de home page	3
		It's in a section	2
		No operating	1
		Not available	0

Very few firms attained the highest score on the variables studied. Only 17 companies scored the maximum of five points, or at least four points, for the "Main information" variable. However, 65% of corporate websites offered a full user tool-kit (FAQs, news, recipes, etc.) for the "Useful information" variable. This general informative content (which is not Web Map specific) tends to be spread in various and diverse sections, which makes web navigation easy and adds positive value to the user experience.

The frequency analysis for browser variables showed that 85% of companies do not offer effective search options (see Chart 2).

Chart 2. Browser Frequency (score 0 to 5)
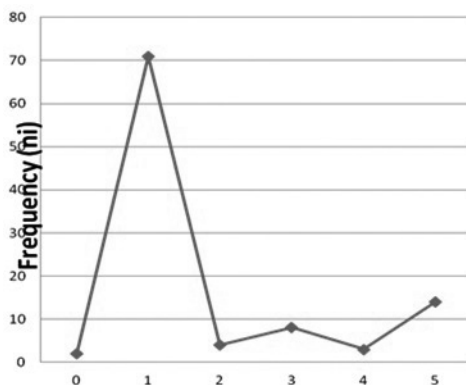
Source: compiled by the authors from their own data processed.

It should be noted that the companies that stood out for their scores on navigability variables did not match those noted for their content. As for the size of the first 12 companies in the ranking of navigability, 67% are small businesses with fewer than 50 employees, while the remaining 33% are large companies with over 250 employees. Therefore, a correlation between firm size and navigability was not verified.

COMPANY TYPE & CSR COMMUNICATION

Table 4 shows economic and financial indicators calculated for the companies with the highest scores on CSR web communication to compare the business performance of these "best in class" firms with the average outcomes for the entire group (Chart 1). An analysis shows that the solvency indicators of debt and profitability of the "best in class" generally followed the trend for the average behaviour of all 130 firms in the group. There is a single notable exception in Company 15, which had negative returns, but was positioned among those with the best website communication practices.

Table 4 shows that companies of all sizes are in the "best in class" in the CSR communication ranking. Two companies share first position, one large and one small: Company 1 has the largest workforce (3,700 employees) and highest turnover (870 million euros); and small Company 13 has 30 employees and net sales of 12.5 million euros.

A similar situation was observed among firms that shared fifth place, with 244 workers (Company 13) and 40 employees (Company 15). Apparently the negative profitability of this small company did not have an impact on its web communication strategy.

Table 4. Business performance with the highest score in CSR communication

Company	Nº Employees	Total Assets (M)	Nets Sales (M)	Equity (M)	Profit (M)	Solvency Ratio (%)	Debt Ratio (%)	Profitability	Ranking
Company 1	3,730	€ 326,0	€ 874,0	€ 195,9	€ 30,3	1.23	0.5	10%	1
Company 3	700	€ 70,8	€ 116,8	€ 23,5	€ 1,0	1.15	0.7	4%	4
Company 5	300	€ 47,3	€ 52,7	€ 20,5	€ 1,4	1.0	0,5	6%	3
Company 7	244	€ 47,6	€ 129,1	€ 30,7	€ 5,7	3.2	0.4	15%	5
Company 9	101	€ 20,5	€ 80,0	€ 10,2	€ 1,5	2.6	0.5	11%	6
Company 13	30	€ 4,3	€ 12,5	€ 1,6	€ 0,08	1.3	0.6	3%	1
Company 15	40	€ 6,8	€ 6,7	€ 2,4	€ -0, 6	0.7	0.7	-8%	5
Company 17	6	€ 0,3	€ 0, 7	€ 0,2	€ 0,03	7.8	0.16	18%	2

*Source: Compiled by authors using SABI data.

**Note: Figures averaged.

Large Company
SMEs
Small Company

A microenterprise scoring second, "Company 17" with only 6 employees, set an example of good corporate culture in governance and CSR strategy in a small company. Company 9, a medium sized firm engaged in trading, had good practices in the web communication process.

The exploratory analysis indicates that meat companies use their corporate websites to inform (only 4 companies have a specific section on electronic commerce), but with little interactivity (only 17 companies use social networks). The analysis found no evidence of a correlation between firm size and effective CSR communication in the industry. The core element of a CSR communicative strategy would be a CEO decision, formalized in a communi-

cation plan that clearly identifies stakeholders and defines specific objectives for target audiences. Further research using different processes and methods is required to obtain and analyse this information.

CONCLUSIONS AND DISCUSSION

In this study, we analysed corporate websites of companies in the Catalan meat industry to detect their CSR communication strategies and actions. We reviewed 2.0 communication, and explored the relationship between firm size and the effectiveness of CSR communication in digital environments. One of the main objectives was to determine whether larger companies communicate CSR policies and activities more efficiently than SMEs.

The meat industry was selected because of the wide range of groups of interest to whom corporate communication is addressed. The industry is always under surveillance and pressure, because of its role in the population's health and food safety as well as its environmental impact. To characterize companies and learn about their business performance, quantitative information was prepared from the SABI database (Iberian balance sheet analysis system), and some economic and financial figures were calculated, such as investment (assets) and turnover, human resources, profitability, and solvency and indebtedness. These indicators help us to understand the overall situation of the group of companies studied.

As a general conclusion, the analysis reveals that not all companies in the sector have corporate websites, and that "information" is the main objective of the web above the possibility of e-commerce and/or actively interacting with stakeholders. The study reveals that 77% of the selected companies have websites, but only 4% are involved in e-commerce. It was also found that companies in the sector use the social networks as information channels, following in order of importance: Facebook in first place (11.3%), which is perhaps not the most popular and professional network, followed by Twitter (8.2%). Regarding the navigability analysis, the most notable result is that 65% of websites contribute positively to the user's experience and satisfaction through various resources such as FAQ's, news, recipes, etc. Meanwhile, the "internal search" analysis revealed that 85% of companies offer few options for advanced user searches. Therefore, there is room for improvement in navigability, which we will discuss at the end of this section.

The web content analysis shows that the environment is the most important focus of CSR communication for these businesses. Meat companies' websites provide a wealth of information on eco-efficiency, waste management and environmental impact, among other related topics. Next in importance is the social dimension of CSR information, which is highly consumer-oriented rather than focused on employees. Corporate websites provide abundant information for the client-company on issues related to health, traceability, animal welfare, etc. The quantity and quality of information is clearly inferior on aspects related to training and promotion of employees: only 7 companies

mentioned issues of internal staff development, continuing education, pre-vention of occupational hazards and equality policies. It is noteworthy that only 8 companies have a specific tab on the CSR web, most features of CSR information are distributed in different sections. This fact and the low performance of the factor "About us", and the evidence that companies conduct CSR activities that they did not report on the web, would justify a review of the communication strategy.

As for the relationship between firm size and CSR communication in this industry, the analysis did not find evidence of a correlation between these variables. Companies with high scores on content communication included both large and small firms.

This exploratory study provides an overview, and reveals that in-depth research is required to better understand the effectiveness of corporate communication. Corporate objectives for each target audience have to be considered. To obtain and analyse this information, other processes and research methods are required.

Challenges for the future of CSR communication in digital environments for meat companies:

- Methods and practices for CSR internalization processes should be included as part of the communication strategy and decision-making.
- Increased interactivity with the public and competitiveness is required, through the use of social networks.
- The visibility of the company should be promoted by redesigning the content presentation of the Communication Plan.
- Internationalization should be explored through e-commerce.
- Advanced searches should be improved on websites to increase their usability.
- Effective CSR communication actions should be promoted to bring innovation and value to the company.

Finally, this is an important economic sector with high potential for improving online CSR communication practices. Therefore, it would be recommendable to develop a good practices manual for the meat industry.

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Notes

[1] Corporate reputation is a construct that captures a collective perception about the organization, or might be treated as the synthesis of opinions, expectations and attitudes of stakeholder groups, marked by different characteristics.

[2] CSR refers to companies taking responsibility for their impact on society (European Commission, 2011). It is increasingly important to business competitiveness and provides internal benefits for companies in terms of management (cost savings, access to capital, human resource management, etc.).

[3] SAGE's "Radiografía de la PYME 2013" is divided into four blocks: economic assessment, new technologies and ICTs, business management and a forecast. The SAGE study has been published annually since 2009.

[4] ISOS: 9001, 9002, 22000, 14001, 9001.

Certificate: International Food Standard, British Retail Consortium, Food Defence, Quality Certification, Health Certification.

EC regulation Nº 1333/2008 Food additives. Nº 2073/2005 and 1441/2007: Microbiology criteria in food products. Nº 852/2004 and Nº 853/2004: Food hygiene and hygiene of food of animal origin. Spanish regulations (Royal Decrees 3177/1983, 142/2002, 257/2004, 2196/2004, 1118/2007, 2001/1995, 485/2001, 2002/1995, 2027/1997 and 2197/2004 on food additives other than colors and sweeteners.

Royal Decree 1334/ 1999: General rules on labelling, packaging and advertising of food products. Royal Decree 1698/2003: Labelling and traceability of cow meat.

[5] Traceability is the record of the processes / actions / indications of a product while it passes through the production process to the consumer. In the case of meat products, we can identify the history, product tours, and critical points in the process, and determine the origin of the product's components including the animal and its feed; the characteristics of the processes applied, such as the slaughterhouse, the meat cutting plant, curing, etc.; and the distribution and location of the final product.

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