

ALTIS



Università
Cattolica
del Sacro
Cuore

ALTA SCUOLA
IMPRESA E SOCIETÀ

Indicatori di Corporate Social Responsibility: un terreno d'incontro tra imprese e Sistema statistico nazionale

CSR

Manager Network Italia

Mario Molteni, Direttore di ALTIS – Università Cattolica del Sacro Cuore
ROMA, 10 maggio 2011



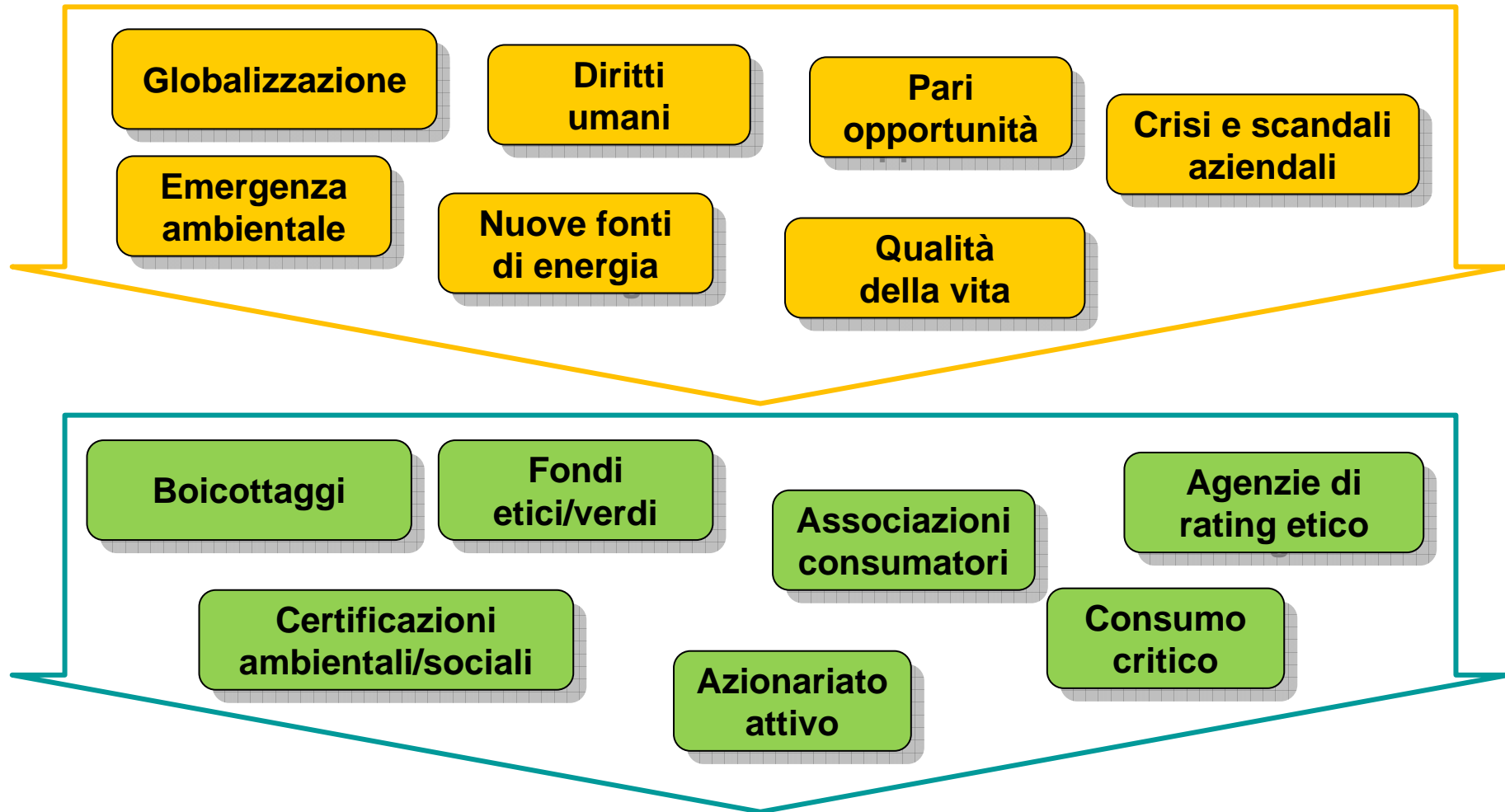
1. CSR e nuovi fabbisogni di accountability

2. Lo standard GRI

3. Prime ipotesi di convergenza tra GRI e Statistiche nazionali

4. Il Progetto Istat – CSR Manager Network Italia

CSR: una risposta a mutamenti strutturali



Per l'impresa si allarga il
PERIMETRO DELL'ACCOUNTABILITY

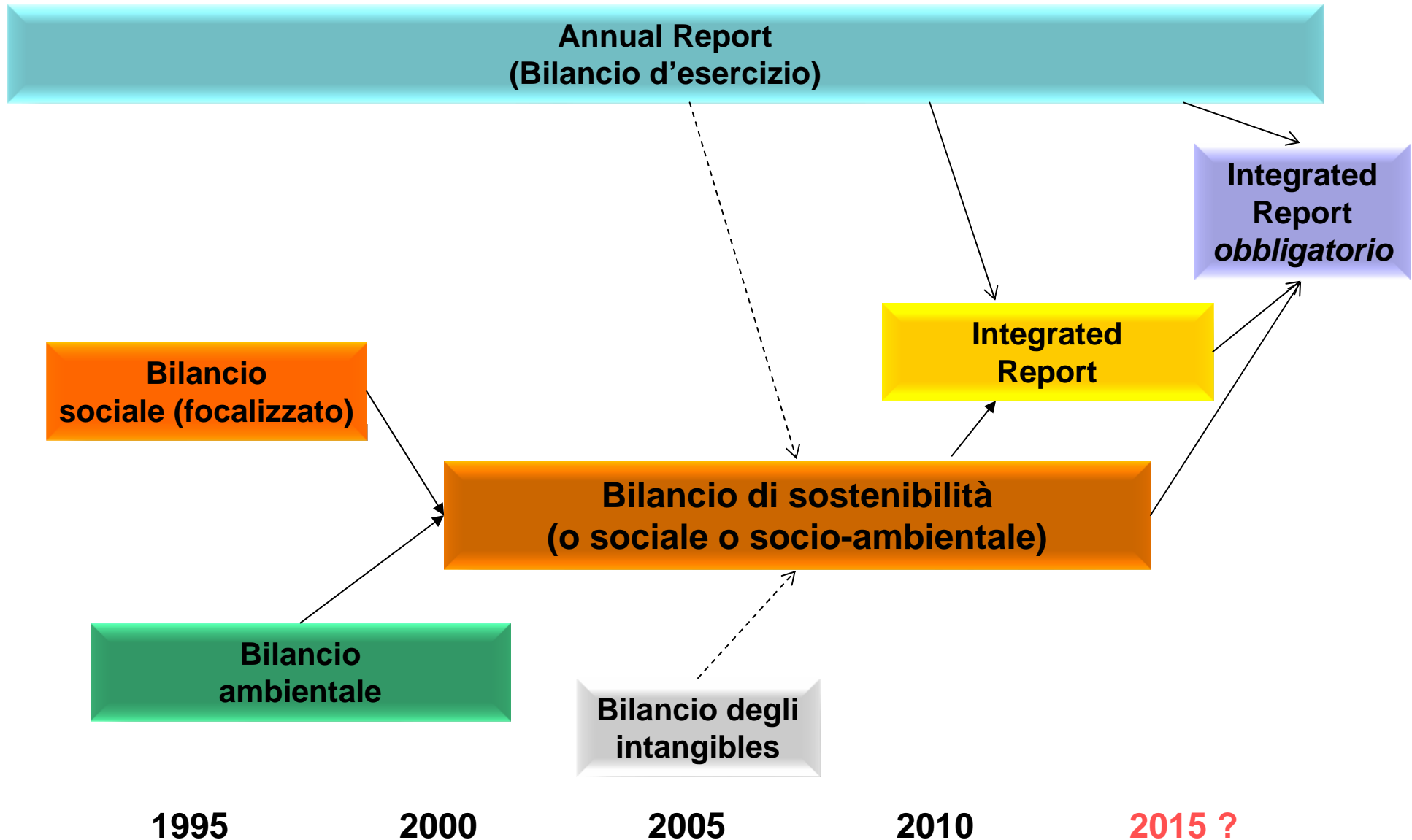
- Integrazione **volontaria**
- delle preoccupazioni **sociali ed ecologiche**
- nelle **attività aziendali**
- e nei rapporti con gli **stakeholder**

Dal Libro Verde della Commissione UE (luglio 2001)
“Promuovere un quadro europeo per la CSR”

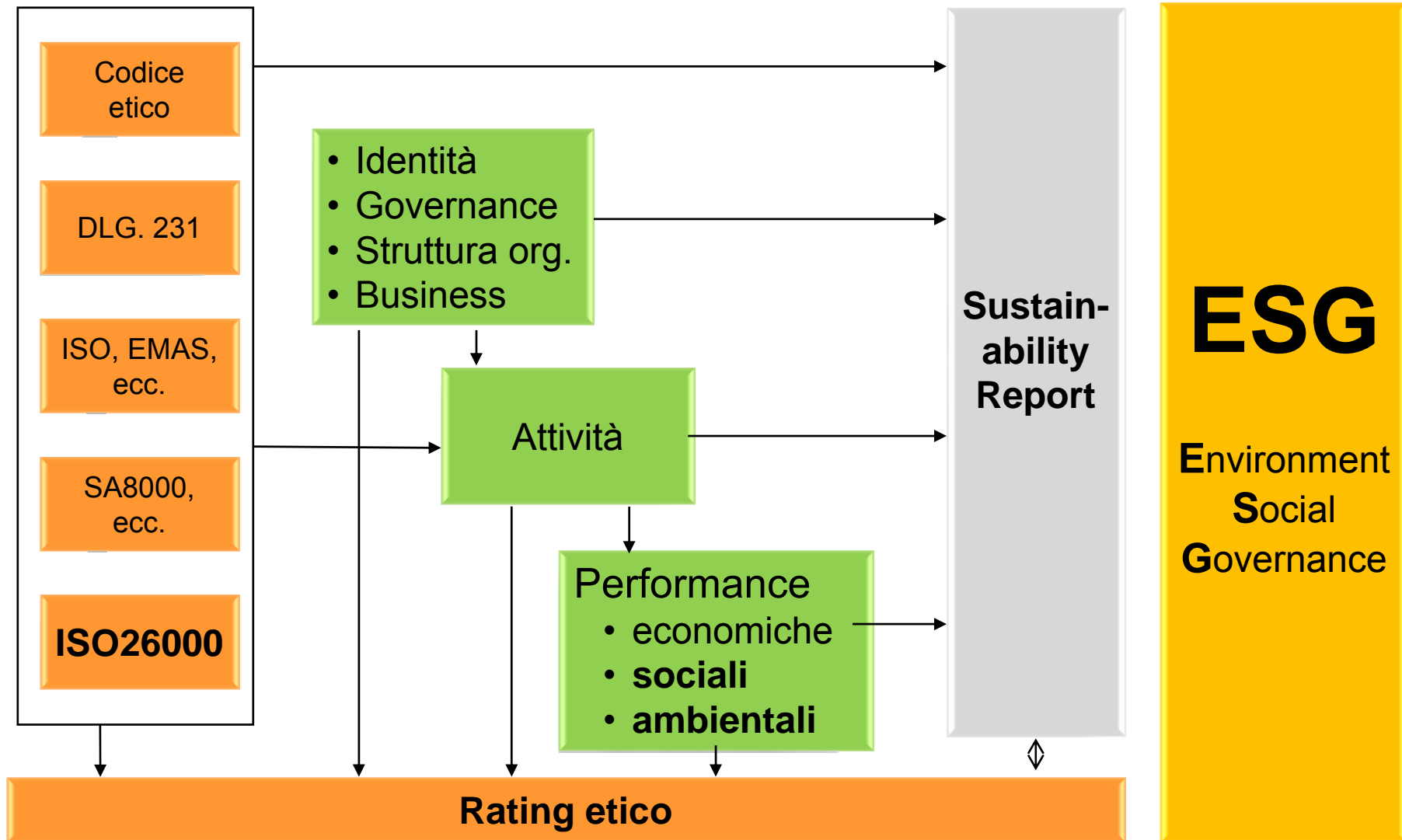
I contenuti della CSR variano:

- nel tempo
- nello spazio

Le risposte al fabbisogno di accountability

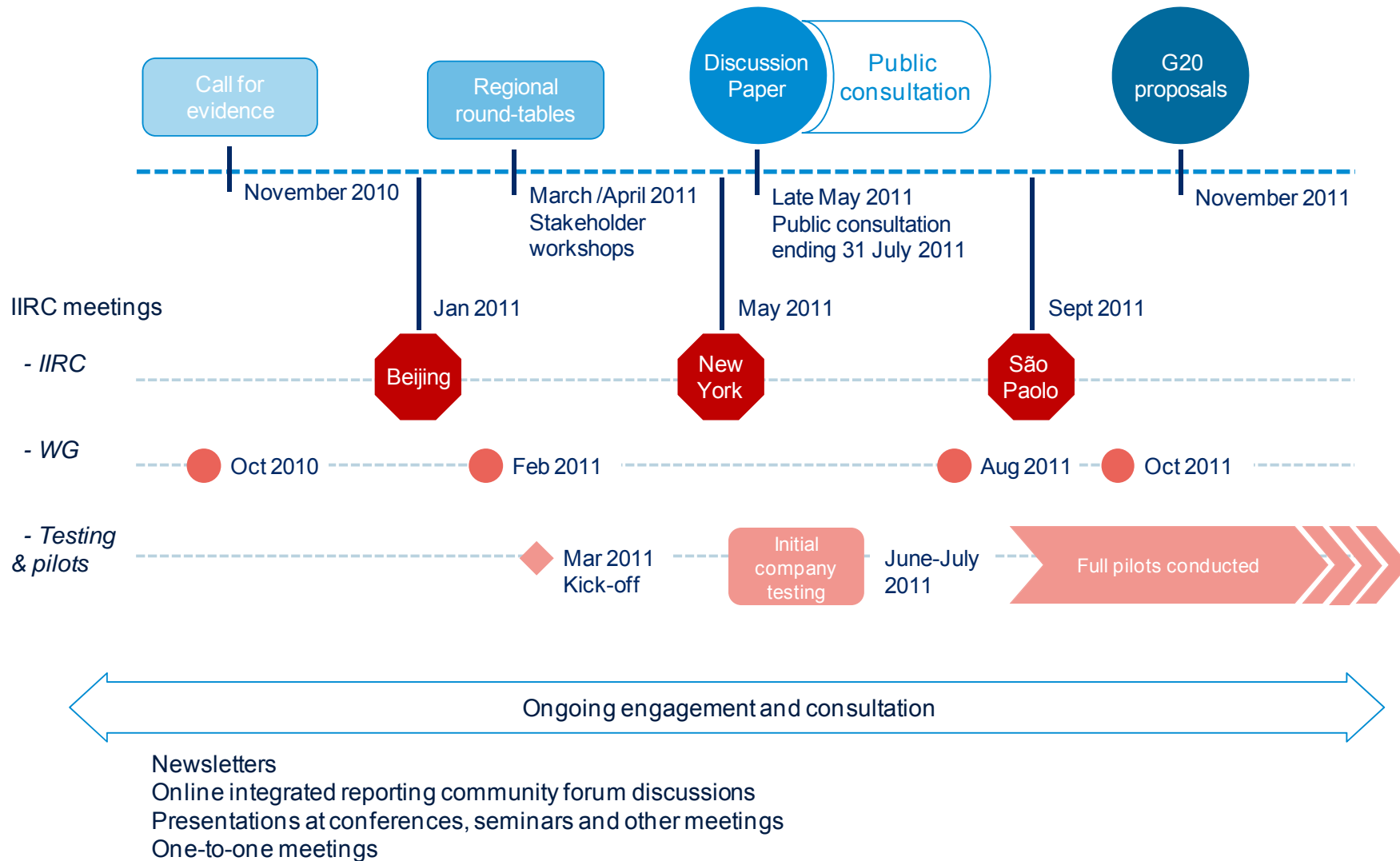


La convergenza in atto



International Integrated Reporting Committee

Key milestones



1. CSR e nuovi fabbisogni di accountability

2. Lo standard GRI

3. Prime ipotesi di convergenza tra GRI e Statistiche nazionali

4. Il Progetto Istat – CSR Manager Network Italia

“Sustainability reporting is the practice of measuring, disclosing, and being accountable to **internal and external stakeholders** for organizational performance towards the goal of **sustainable development**”.

GRI, 2006

“A sustainability report should provide a balanced and reasonable representation of the sustainability performance of a reporting organization – including both **positive and negative contributions**”.

GRI, 2006

Originalità

&

Standardizzazione

- Espressione dell'identità e della strategia realizzata e perseguita
- Manifestazione delle priorità
- Linguaggio espressivo della identità
- Esplicitazione degli orientamenti futuri

- Riferimento a uno standard di contenuto
- Progressivo affinamento degli indicatori
- *Supplement* settoriali
- Verso una comparabilità interaziendale (?)
- Possibilità di aggregazione dei dati:
 - a livello settoriale (?)
 - a livello complessivo (?)

La Global Reporting Initiative

“Global Reporting Initiative (GRI) is a **network-based organization** that has pioneered the development of the world’s most widely used sustainability reporting framework and is **committed to its continuous improvement and application worldwide**”.

“GRI’s mission is to create the conditions for **the transparent and reliable exchange of sustainability information** through the development and continuous improvement of the GRI Sustainability Reporting Framework”.

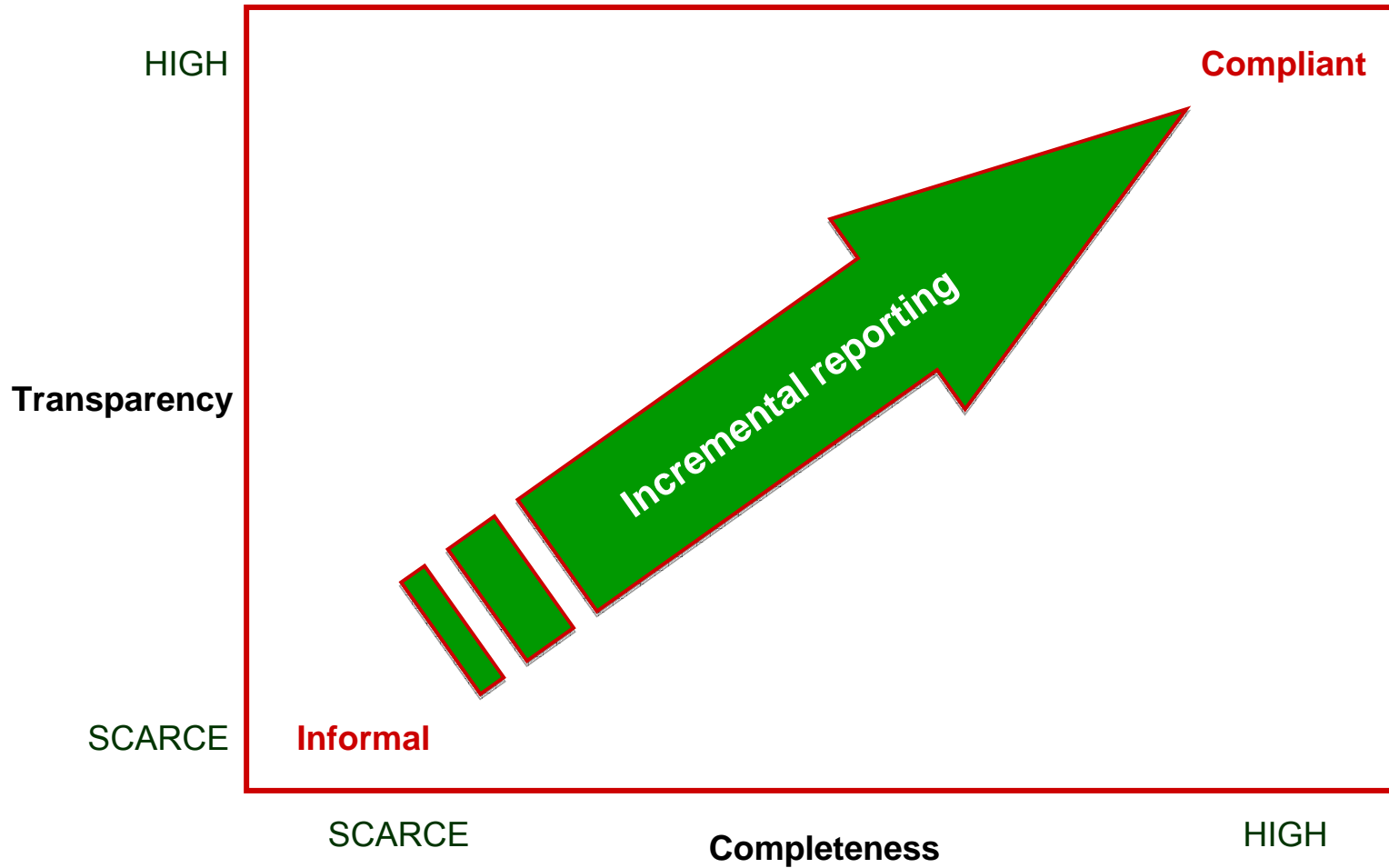
(www.globalreporting.org)



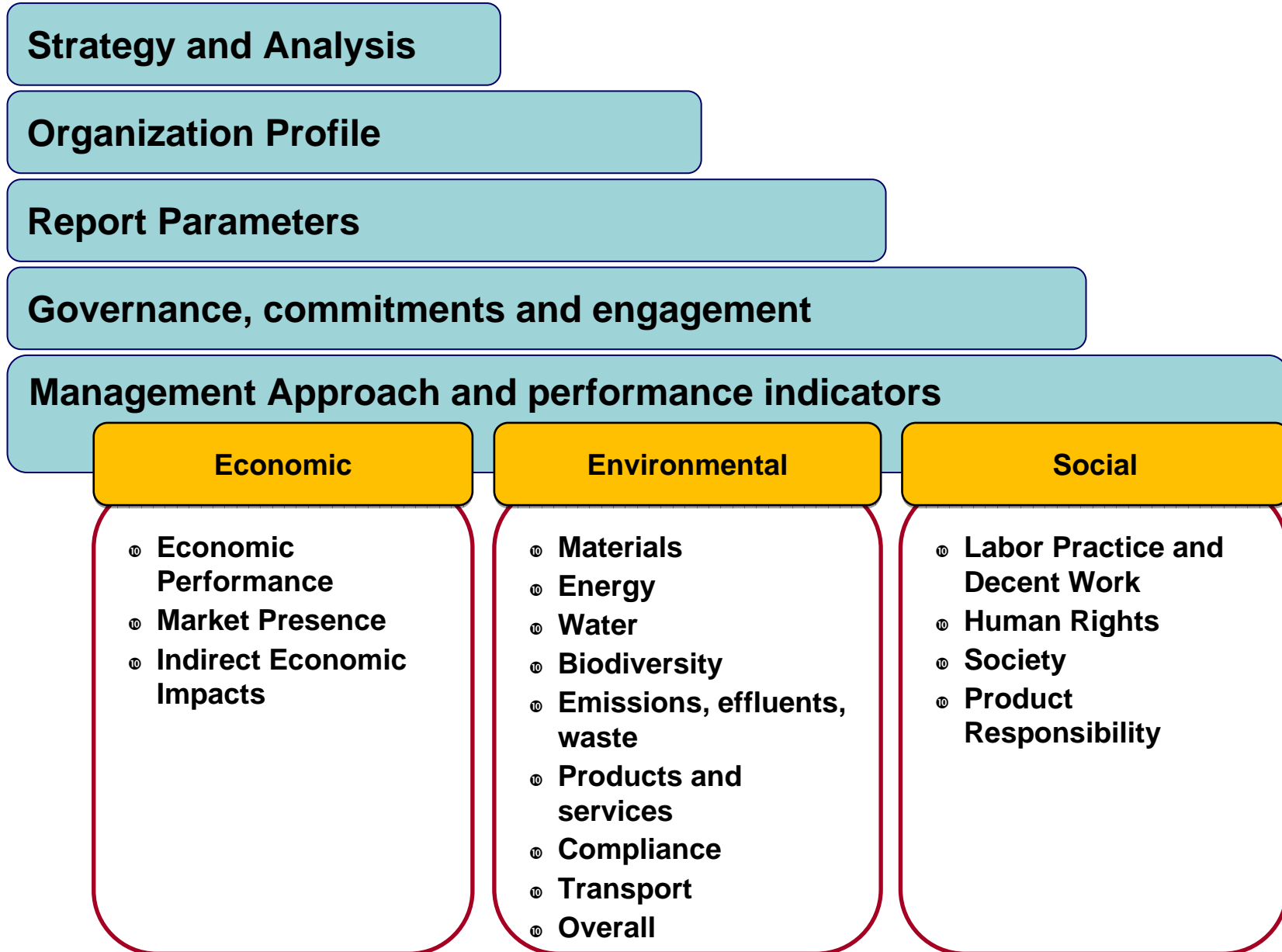
II “Reporting Framework”



L'approccio incrementale del GRI



La struttura del bilancio proposta dal GRI



Labor Practices & Decent Work

EMPLOYMENT

Total workforce by employment type, contract and region.

Total number and rate of employee turnover broken down by age group, gender and region.

Benefits provided to full-time employees not provided to temporary or part-employees, by major operations

LABOR/ MANAGEMENT RELATIONS

Percentage of employees covered by collective bargaining agreements

Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements.

OCCUPATIONAL HEALTH AND SAFETY

Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs.

Rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities by region.

Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases

Health and safety topics covered in formal agreements with trade unions. Health and safety topics covered in formal agreements with trade unions.

Labor Practices & Decent Work (2)

TRAINING AND EDUCATION

Average hours of training per year per employee by employee category

Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.

Percentage of employees receiving regular performance and career development reviews

DIVERSITY AND EQUAL OPPORTUNITY

Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity.

Ratio of basic salary of men to women by employee category

Human rights

INVESTMENT AND PROCUREMENT PRACTICES

Percentage of significant investment agreements that include HR clauses or HR screening.

Percentage of significant suppliers and contractors that underwent screening on HR and actions.

Total hours of employee training on policies and procedures concerning aspects of HR relevant to operations, including % of employees trained.

NON DISCRIMINATION

Total number of incidents of discrimination and actions taken.

FREEDOM OF ASSOCIATIONS AND COLLECTIVE BARGAINING

Operations identified in which this right may be at significant risk, and actions take to support these rights.

CHILD LABOR

Operations identified as having significant risk for incidents of child labor, and measures taken to contribute to the elimination of child labor.

FORCED AND COMPULSORY LABOR

Operations identified as having significant risk for incidents of forced or compulsory labor, and measures taken to contribute to the elimination of forced or compulsory labor

SECURITY PRACTICES

% of security personnel trained in the organization's policies or procedures concerning aspects of HR that are relevant to operations.

INDIGENOUS RIGHTS

Total number of incidents of violations involving rights of indigenous people and actions taken

Society indicators

COMMUNITY

Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting.

CORRUPTION

Percentage and total number of business units analyzed for risks related to corruption.

Percentage of employees trained in organization's anti-corruption policies and procedures.

Actions taken in response to incidents of corruption.

PUBLIC POLICY

Public policy positions and participation in public policy development and lobbying.

Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.

ANTI-COMPETITIVE BEHAVIOR

Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes.

COMPLIANCE

Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.

Product responsibility

CUSTOMER HEALTH AND SAFETY

Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures.

Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services, by type of outcomes.

PRODUCT AND SERVICE LABELING

Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.

Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes.

Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.

MARKETING AND COMMUNICATION

Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.

Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by type of outcomes.

CUSTOMER PRIVACY

Total number of substantiated complaints regarding breaches of customer privacy and losses of data.

COMPLIANCE

Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.

Environmental performance

MATERIALS

Materials used by weight or volume

Percentage of materials used that are recycled input materials

ENERGY

Direct energy consumption by primary energy source

Indirect energy consumption by primary source

Energy saved due to conservation and efficiency improvements

Initiatives to provide energy-efficient/renewable energy-based products/services, and reductions.

Initiatives to reduce indirect energy consumption and reductions achieved

WATER

Total water withdrawal by source

Water sources significantly affected by withdrawal of water

Percentage and total volume of water recycled and reused

BIODIVERSITY

Location, size of land owned, leased, managed in, or adjacent to, protected protected of high value areas

Significant impacts of activities/products/services on biodiversity in protected of high value areas

Habitats protected or restored

Strategies, current actions, and future plans for managing impacts on biodiversity

N° IUCN Red List species/national conservation list species in areas affected by operations, by extinction risk.

Environmental performance (2)

EMISSIONS, EFFLUENTS, AND WAST

Total direct and indirect greenhouse gas emissions by weight.

Other relevant indirect greenhouse gas emissions by weight.

Initiatives to reduce greenhouse gas emissions and reductions achieved.

Emissions of ozone-depleting substances by weight.

NO_x, SO_x, and other significant air emissions by type and weight.

TOTAL WATER DISCHARGE BY QUALITY AND DESTINATION

Total weight of waste by type and disposal method.

Total number and volume of significant spills.

Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally.

Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization's discharges of water and runoff.

PRODUCTS AND SERVICES

Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.

Percentage of products sold and their packaging materials that are reclaimed by category.

Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.

Environmental performance (3)

TRANSPORT

Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.

OVERALL

Total environmental protection expenditures and investments by type.

Financial performance

ECONOMIC PERFORMANCE

Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments. .

Financial implications and other risks and opportunities for the organization's activities due to climate change

Coverage of the organization's defined benefit plan obligations

Significant financial assistance received from government

MARKET PRESENCE

Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation.

Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation .

Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation.

INDIRECT ECONOMIC IMPACTS

Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement

Understanding and describing significant indirect economic impacts, including the extent of impacts

1. CSR e nuovi fabbisogni di accountability

2. Lo standard GRI

3. Prime ipotesi di convergenza tra GRI e Statistiche nazionali

4. Il Progetto Istat – CSR Manager Network Italia

- In Italia (ma non solo) la produzione di indicatori ESG interessa soprattutto **le grandi imprese quotate**
- **27 delle 40** società quotate nel FTSE MIB (**68%**) pubblicano un Rapporto di sostenibilità /Bilancio sociale
- **23 delle 27 (85%)** adottano lo standard GRI.

Le aziende FTSE MIB - GRI

Aziende nel FTSE-MIB con indicatori GRI		
A2A	Eni	Saipem
Ansaldo	Fiat	Snam Rete Gas
Atlantia	Finmeccanica	StMicroelectronics
Autogrill Spa	Generali	Telecom Italia
Banco Popolare	Intesa Sanpaolo	Terna
Banca MPS	Italcementi	Ubi Banca
Buzzi Unicem	Lottomatica	Unicredit
Enel	Pirelli	

- Di seguito una selezione di indicatori del protocollo GRI di particolare rilevanza nelle comparazioni nazionali e settoriali.
- *Industry specific:*
 - sì (ambiente, safety, ...)
 - no (turnover, consiglieri indipendenti, ecc.)
- Indicatori:
 - potenzialmente collegabili a una statistica nazionale
 - particolarmente indicativi per un benchmark settoriale

Fonte: Fulvio Rossi, CSR manager TERNA

Indicatori di riferimento 1

Governance	Codice e descrizione GRI	Statistica Nazionale	Bench settoriale
Composizione organi di governo	Governance 4.3 - Numero di componenti dell'organo di governo dell'impresa che sono indipendenti e/o non esecutivi		

Indicatori di riferimento 2

Indicatori sociali	Codice e descrizione GRI	Statistica Nazionale	Bench settoriale
Turnover in uscita	LA 2 - Numero totale e tasso di turnover del personale, suddiviso per età, sesso e area geografica	○	
Tassi d'infortunio	LA 7 - Tasso d'infortuni sul lavoro, di malattia, di giornate di lavoro perse, assenteismo e numero totale di decessi divisi per area geografica.	○	○
Ore di formazione pro-capite	LA 10 - Ore medie di formazione annue per dipendente, suddivise per categoria di lavoratori	○	
Percentuale di dipendenti valutati per le performance	LA 12 - Percentuale dei dipendenti che ricevono regolarmente valutazioni delle performance e dello sviluppo della propria carriera.		
Incidenza delle donne	LA 13 - Composizione degli organi di governo dell'impresa e ripartizione dei dipendenti per categoria in base a sesso, età, appartenenza a categorie protette e altri indicatori di diversità	○	○
Variazione retributiva per genere	LA 14 - Rapporto dello stipendio base degli uomini rispetto a quello delle donne a parità di categoria	○	

Indicatori di riferimento 3

Indicatori Ambientali	Codice e descrizione GRI	Statistica Nazionale	Bench settoriale
Consumo d'energia	EN 3-4 - Consumo diretto e indiretto di energia suddiviso per fonte energetica primaria		○
Consumo d'acqua	EN 8 -Prelievo totale di acqua per fonte		○
Rifiuti	EN 22 -Peso totale dei rifiuti per tipologia e per metodi di smaltimento		○
Emissioni di CO2	EN 16 Emissioni totali dirette e indirette di gas a effetto serra per peso	○	○

I consumi energetici dovrebbero essere accompagnati da un denominatore che consenta di normalizzare il dato permettendo un confronto significativo almeno tra *peer* o di settore

Indicatori di riferimento 4

Indicatori Compliance	Codice e descrizione GRI	Statistica Nazionale	Bench settoriale
Multe ambientali	EN 28 - Valore monetario delle multe significative e numero delle sanzioni non monetarie per mancato rispetto di regolamenti e leggi in materia ambientale		
Sanzioni	SO 8 -Valore monetario delle sanzioni significative e numero totale di sanzioni non monetarie per non conformità a leggi o regolamenti		
Sanzioni antitrust	SO 7 -Numero totale di azioni legali riferite a concorrenza sleale, antitrust e pratiche monopolistiche, e relative sentenze		
Sanzioni mancata fornitura	PR 9 -Valore monetario delle principali sanzioni per non conformità a leggi o regolamenti riguardanti la fornitura e l'utilizzo di prodotti o servizi		

1. CSR e nuovi fabbisogni di accountability
2. Lo standard GRI
3. Prime ipotesi di convergenza tra GRI e Statistiche nazionali
4. Il Progetto Istat – CSR Manager Network Italia

L'alleanza alla base del Progetto



- L'associazione dei manager e dei professionisti della CSR e della sostenibilità delle principali imprese italiane
- Accesso al mondo imprenditoriale
- Esperienze di rendicontazione socio-ambientale

Le fasi del Progetto

FASI	TEMPI
Fase 1 – Gruppo di lavoro CMN – Istat	Maggio - luglio 2011
Riunione di impostazione del lavoro	Maggio
Prototipo analisi comparata di settore	Giugno
Carotaggio sulla comparabilità	Giugno
Secondo incontro del GLP	Fine giugno
Meeting del Comitato Imprese Sponsor	Luglio
Fase 2 – Workshop Istat – CMN	Settembre 2011
Fase 3 – Verifica con gli iscritti del CMN	Ottobre 2011
Fase 4 – Lancio pubblico del Progetto pilota nazionale	Novembre 2011
Fase 5 – Raccolta delle adesioni delle imprese al Progetto pilota	Novembre - Gennaio 2011
Fase 6 – Raccolta ed elaborazioni dei dati	Febbraio – maggio 2012
Fase 7 – Convegno di presentazione dei risultati	Giugno 2012
Fase 8 – Presentazioni a livello internazionale	Settembre – dicembre 2012



Mario Molteni

Direttore di ALTIS (Università Cattolica)

mario.molteni@unicatt.it