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Project CSR-SC

The Italian contribution to the CSR dissemination campaign in Europ

Ministero del Lavoro e delle Politiche Sociali

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The Italian contribution to the dissemination campaign of CSR in Europe

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Preface

On the occasion of the Italian Presidency of the European Union, the Italian Government wanted to contribute to the development of the debate on CSR, organizing, together with the European Commission, the third **European Conference on CSR, The role of public policies in promoting CSR** (Venice, November 14, 2003).

For more than a decade, Corporate Social Responsibility (CSR) has been the subject of discussion for a small number of companies, organizations and experts.

Today the situation has changed and the debate has expanded involving a growing number of actors, in particular the Governments of the Member States, who have begun to define and implement targeted initiatives and strategies, prompted by the action of the European Commission, first with the Book Verde of 2001, then with the Communication of 2002, as well as a greater attention of the market to these issues.

In this context, after last year's Helsingoer Conference, organized by the Danish Presidency of the European Union, in which the objective was to involve the major *stakeholders* in the process of disseminating CSR and to promote European actions aimed at quality, transparency and consistency , with the Venice Conference it is intended to develop the exchange of information, experiences and *best practices* between Governments, and share them with the major *stakeholders.*

The Venice Conference therefore brings together a *parterre* of about 300 delegates, made up of experts and representatives of institutions and governments, non-governmental organizations (NGOs), trade unions and companies from all Member States, and for the first time, also of the countries that will join the European Union next year.

The objective of the Conference is to discuss trends, future developments, orientations, actions, with particular reference to the role of Public Policies.

In fact, the diversity in national political and economic frameworks, in the entrepreneurial fabric, in worker protection systems, in environmental regulations and in the ways of implementing welfare policies and strategies have given rise to different national approaches to CSR depending on the traditions, characteristics and challenges of each country.

The future challenge will be to reach consensus on CSR development principles, guidelines and criteria for performance measurement, reporting and their validation and monitoring.

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In other words, the countries of the Union, on the occasion of the Conference, will be able to discuss what meaning they can give to the contribution of CSR in the development strategies of the European economic system and on the opportunity to create common references for the measurement, evaluation and monitoring of *performance* . of CSR.

These are all elements that will influence the way in which the strategic objectives set by the European Council in Lisbon in March 2000 are achieved: "to become by 2010 the most competitive and dynamic knowledge economy in the world, capable of sustainable economic growth accompanied by a quantitative improvement and qualitative employment and greater social cohesion ".

With this document, which is presented at the Venice Conference, the Ministry of Labor and Social Policies wants to make its contribution to the European debate now focused on achieving a common reference *framework* on CSR. In particular, the work proposal of the Italian Government for the development of CSR culture, practices and tools intends to be a starting point for starting a new confrontation extended to all interested stakeholders at national and European level.

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1. A European strategy to promote social responsibility of companies in Europe

The acceleration of economic liberalization, in the absence of effective global *governance* and in the presence of imperfect *corporate governance* procedures , has meant that public attention has focused on the integrity of companies and their attitudes not only in towards shareholders but also towards society as a whole. At present, while companies are expected to be responsible for their impact on society, the debate on corporate social responsibility is growing throughout Europe.

The Commission's Green Paper on Corporate Social Responsibility, published in 2001, contributed to this debate, with around 300 written responses demonstrating the high level of support for EU action in this field.
In the subsequent communication of July 2002, the European Commission adopted a strategy aimed at creating a *partnership* for the development of a European framework aimed at promoting corporate social responsibility.

The Commission defines CSR as a business contribution to sustainable development, ie a business management approach that strengthens competitiveness, social cohesion and environmental protection.

More generally, CSR is a tool that can contribute to the achievement of the objectives of the European Union policies, competitiveness, employment, social cohesion, environmental protection, but also to development and better global *governance ,* complementing existing policy tools such as legislation and social dialogue.

The development of CSR reflects the evolution of corporate *governance ,* involving a greater number of topics and *stakeholders.* The management of social and environmental issues by companies therefore constitutes an important element of business management. It is equally important that companies include all *stakeholders in this dialogue,* including trade unions and NGOs.

In political terms, CSR has made its appearance on the European stage in recent years. The European Union's commitment to corporate social responsibility emerged at the Lisbon Summit in March 2000, during which the European Union set itself the strategic goal of becoming the most socially cohesive and competitive company in the world. world. In Lisbon, in particular, European leaders specifically appealed to the sense of social responsibility of all European businesses.

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CSR plays an important role in making Europe more competitive and more socially cohesive in compliance with a model of sustainable development. Not only that, CSR is expected to contribute to the wider process of modernization and strengthening of the European economic and social model.

The Commission defines CSR as “a concept according to which companies incorporate, on a voluntary basis, social and environmental concerns in their business operations and in their relationships with interested parties”.

Currently, the Commission is implementing a CSR strategy which pursues three priorities: the promotion of good CSR practices, the credibility of CSR claims and the coherence of public CSR policies.

Through the promotion of CSR *best practices ,* it is intended to spread the adoption of socially responsible practices among companies. CSR concerns the daily management of social and environmental problems in every area of the company. Companies are not expected to adopt CSR practices for philanthropic or marketing reasons, but because they are useful for their own competitiveness. It should not simply be a public relations exercise, but should lead companies to re-evaluate and reorganize their business and should ensure that risk and change are managed in a socially responsible way.

CSR is, at the same time, a tool to improve the management of social and environmental risks, a means of managing quality by giving companies a clear picture of their social and environmental impact that helps them to manage it correctly, and finally it is one of the components of a new and broader approach to business management, which involves a greater number of issues and *stakeholders.*

CSR is not a new phenomenon. The emergence of relations between businesses and society has changed over time, from the paternalism of the nineteenth century to the current commitment of companies to take on new social responsibilities. A common thread that unites the various manifestations of CSR is, however, a certain complementarity between government, businesses and organizations on the way to tackle the problems of society.

What distinguishes the current concept of CSR from past initiatives is the attempt to manage it strategically and to develop adequate tools. In other words, an approach by companies that places *stakeholder* expectations and the principle of continuous improvement and innovation at the center of corporate strategies . In the current climate, knowledge and innovation are an important priority for businesses, and socially responsible practices can help to hire and retain qualified personnel.

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Despite the wide public debate on CSR taking place across Europe, we still have to face the challenge of promoting the current concept of CSR among businesses, particularly among small and medium-sized enterprises (SMEs). According to some research, the lack of awareness, in particular about the importance and benefits of CSR for each company, represents a major obstacle to the promotion of CSR. Many issues need to be addressed if awareness of CSR is to be raised. We do not have sufficient knowledge on individual company cases, obstacles and drivers of CSR, and building a broad base of good practices could be an important contribution to fostering understanding of CSR among companies. Small and medium-sized enterprises (SMEs), in particular, need to be more aware of the potential benefits of CSR practices. The Commission also hopes for the analysis and dissemination of information regarding correct CSR practices among the social partners, business associations and professional associations.

CSR is defined as voluntary, but to be credible and effective it must be measured and evaluated. CSR performance evaluation helps companies improve their procedures and behaviors by facilitating an effective and credible measurement of their social and environmental performance. Transparency on CSR performance also allows stakeholders to measure how companies respond to their expectations.

To ensure that CSR contributes to sustainable development, both at market and public policy level, it is essential to use units of measurement that correctly reflect its constituent factors, i.e. competitiveness, social cohesion and environmental protection. Otherwise, there would be a risk of promoting ineffective procedures and behaviors.

As transparency has become a key element of the CSR debate, over the past decade there has been a proliferation of codes of conduct, budgets, labels, awards, indices and funds. CSR has become a market issue for consumers and investors. Like all market-related information, CSR statements must be substantiated. When individual consumers and investors are unable to verify the information provided to them, public authorities must set a level playing field to protect them from misbehavior.

Furthermore, CSR is becoming important for public authorities at all levels, which increasingly include CSR criteria in market regulations, provisions relating to the granting of loans or tax incentives, and public procurement. Despite the good intentions of the actors involved, this development carries the risk of introducing new trade barriers in the internal market of the European Union. These developments are the subject of discussion in the Conference on CSR, promoted by the Italian Presidency of the EU which takes place in Venice on November 14, 2003.

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The growing importance of CSR in the market and in public policies raises a key question: the official recognition of CSR tools, i.e. labels, brands, certificates, *ratings,* etc., and their progressive convergence in the internal market.

This requires the development of a consensus on the purpose and content of CSR tools (which areas are covered by those tools), on evaluation processes (how performance is measured) and on certification procedures (which techniques and what capabilities are needed to properly measure CSR performance).

Several initiatives are emerging that work on convergence of CSR tools and provide a useful starting point for developing solutions that respond to these challenges. It is for this reason that the Commission has created a European *multi-stakeholder* forum on CSR. The Forum intends to facilitate the exchange of experiences and *best practices* in order to establish common guidelines for CSR tools, for example: codes of conduct, financial statements, labeling and socially responsible investments. The Forum brings together businesses, trade unions and civil society. The Commission believes that the success of CSR in Europe will ultimately depend on the extent of its sharing, as all *stakeholders* will need to feel involved in defining how CSR is to be developed and applied.

As a tool for sustainable development, CSR can be used more widely in all policies, including employment and social affairs, enterprise, environment, development and trade, etc. National governments are putting in place different initiatives to promote CSR in their policies and the Commission is facilitating the exchange of information on national policies in support of CSR. The Commission has also committed itself to incorporating CSR principles into all its policies, and will publish a progress report in early 2005.

CSR, a management tool for businesses, is also a powerful policy tool of the European Union to try to achieve the goals set by the Lisbon European Summit in March 2000 for better jobs, a better society and a better world. .

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2. The Italian context

In Italy, for historical reasons (for example, the importance of the cooperative movement) and structural (in particular, prevalence of SMEs), the sensitivity towards the context of social relations in which companies are inserted has characterized a significant part of the national economic system.

Furthermore, in the face of growing attention by public opinion towards issues concerning environmental protection, product safety, respect for human and workers' rights, public entities have also taken various steps to promote socially responsible behavior among companies.

It therefore appears appropriate to analyze, as a preliminary, the Italian situation in order to understand and outline the reference framework in which the initiative of the Italian government is inserted.

to. Panorama of private experiences To date,

there are several areas which show a strong attention to CSR issues by companies and other actors.

Depending on the type of tool adopted and the impact on company processes, it is possible to distinguish some initiatives into four categories: adoption of financial statements / reports and forms of reporting; adoption of management systems and forms of certification; experience in the financial field (ethical investment funds, *ratings,* etc.); other initiatives.

Budgets / reports and reporting forms

The first category collects *accountability* initiatives (in the environmental, social and sustainability fields), that is, reporting processes of CSR performance that companies have spontaneously initiated, using methods and reference schemes that are currently quite varied.

More precisely, in our country: • there are
over a hundred entities (businesses, non-profit organizations, etc.) that
publish financial statements / social reports;
• there are over a hundred entities (businesses, non-profit organizations, etc.) that
publish an environmental report / report;
• about twenty companies publish sustainability / socio-environmental financial statements / reports, in
line with the *triple bottom line* approach that is being consolidated internationally.

Among the experiences carried out in the field of reporting / management systems, the research initiative developed in recent years by the Study Group for the Social Report (GBS), aimed at developing the principles of drafting the social report, and the Q project appear relevant. -RES, on CSR management standards.

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Management systems and forms of certification

The second category highlights the spread of CSR management systems (in its various components: management of the environment, human resources, suppliers, information security, etc.) and forms of certification by third parties.
In this framework, the environmental compatibility marks and quality marks can also be included.

In detail: •
52 companies are certified *Social Accountability* 8000 (SA 8000), out of a total of 285 certifications globally. This makes Italy the first country in the world for the number of certified organizations; • in recent years ISO 14001 certifications (over 2,400), OHSAS 18001, EMAS registrations (146), ecological product quality labels - *Eco-labels* (issued for over 60 types of products), organic certifications (+ 23% of sales in 2002 in modern distribution), *social labels* (TransFair), other environmental brands *(Forest Stewardship Council* - FSC), etc.

Financial experience

The third category includes initiatives and projects that are also very different from each other, which however concern the area of finance and the evaluation processes of companies.
In this context, some trends are highlighted: • the
phenomenon of socially managed savings or ethical finance is assuming increasing weight: the number of ethical mutual investment funds has grown steadily, doubling, in 2003, to twenty. To signal the strong interest in this sector, Assogestioni has introduced the “Ethical Fund” category in its classification. Negotiated pension funds are also starting to combine ethical selection with traditional portfolio management techniques (Previambiente and Eurofer, for example). The assets managed by ethical funds in Italy as at 30 September 2003 amounted to approximately 1.5 billion euros. In Italy, in this context, the Forum for Sustainable Finance (FFS), of which ABI, ANIA and various companies in the banking, financial and insurance sectors are members, which aims to promote sustainable development in the financial community . Furthermore, one of the main international operators is active as regards the elaboration and calculation of ethical indices and tools to support the management of ethical funds (E.Capital Partners SpA) which since 2000 has launched two stock indices (Ethical Index Euro® and Ethical Index Global®) and four bond indices. Still, again in the area of socially responsible investments, Avanzi SRI Research, the Italian partner of the SiRi Group network, operates; • in 1998 Banca Etica was founded, which has been fully operational since 8 March 1999.

Banca Etica specializes in financing *non-profit,* solidarity economy, social and international cooperation, civil society. Its savings collection, oriented towards socially responsible and sustainable forms of financial investment, is equal to 228 million euros. The amount of the loans granted at 30 June 2003 was 109 million euros.

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Other initiatives

Some business associations (for example, the Italian Banking Association - ABI, Federchimica) have active working groups on these topics and various research centers, technical committees, institutes that provide important theoretical and managerial contributions.

In various industrial districts / areas (for example, Sassuolo-Scandiano, Lecco, Lecce, Prato) there are initiatives aimed at addressing different CSR profiles (training, environmental management, supply chain control, etc.).

In addition, various organizations promoted by companies and business associations (including the Frascati / Cittadinanzattiva Group, Sodalitas, Impronta Etica and Anima) operate in the field of CSR with cultural promotion programs, dissemination of *best practices, stakeholder engagement,* etc.

Still in the context of private initiatives, a particularly significant phenomenon in our context, which has found rapid development in recent years, is represented by the spread of *Cause Related Marketing actions,* or promotional strategies that create a link between adherence to a cause social and commercial objectives of the company.

According to the Nielsen Italia observatory for monitoring the investments of companies aimed at communicating *Cause Related Marketing initiatives,* in 2002 7,800 advertisements were detected for a value of over € 78,000,000 (0.3% of the advertising market) , made by about 120 companies. These data, in the first five months of 2003, recorded an increase of 96% over the same period of 2002 (5,100 advertisements recorded for an investment of approximately 31,000,000 Euros).

Furthermore, the growing attention to CSR issues is evidenced by the creation of specific prizes or *awards.* In this context, it should be remembered: the Oscar di Bilancio initiative (of the Italian Public Relations Federation) which identified specific categories for environmental and social reports and which, in order to respond to new trends, established the Sustainability Report Oscar, consistent with the *triple bottom line* approach already mentioned ; the Sodalitas social *award,* an award given to Italian companies that have distinguished themselves in the implementation of social responsibility programs; other initiatives on specific areas of CSR such as, for example, the *Best Workplaces* Italia of the *Great Place To Work organization.*

Finally, historically in our country a strong role of promotion and support, in particular, of *non-profit organizations* and local communities is played by the banking foundations, which in 2002 provided for social interventions (cultural and artistic activities, education, assistance, philanthropy and volunteering, health, research, promotion of local communities, environment, sport, international activities and religious activities) 1,043 million euros.

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In the light of the numerous initiatives described so far, it can be said that the Italian approach to CSR provides for a widespread network of interventions and actions throughout the national territory, which have a strong innovative character. It is true, on the other hand, that very often the spontaneous initiatives carried out by companies, in particular SMEs, despite a strong relationship with the local community, have reduced systematicity, are not structured within formalized strategic processes, have poor visibility. on the outside.
This approach to CSR, which can be defined as a form of submerged social responsibility, despite being a frequent phenomenon, cannot be appreciated and correctly exploited in a competitive key if the reading grids and traditional interpretative schemes, developed for large companies, are adopted. multinational companies.

b. Pre-project public and public-governmental experiences

To date, numerous initiatives have been promoted at the regional and provincial level.
With regard to the Regions, the following
should be noted: • the Tuscany Region has activated the Fabrica Ethica project since June 2000 for the dissemination, especially among SMEs, of the SA 8000 certification, which provides for the activation of training and information support services and disbursement
of funds to businesses; • the Umbria Region approved the Regional Law n. 20 of 2002, which provides for the establishment of a regional register of certified companies SA 8000. To this is added the Regional Law no. 21 of 12 November 2002, which provides for “Interventions for the certification of quality systems, respect for the environment, safety and ethics in Umbrian companies”;
• the Emilia-Romagna Region, in addition to the "Clear, Safe, Regular" (CSR) program on safety and quality of work, has launched a research and experimentation project, entrusted to the Institute for Labor, to identify the conditions capable of to facilitate voluntary access by Emilia-Romagna companies to the Social Quality Mark. The latter should not be understood as a new *labeling tool,* but as a form of enrichment / integration of existing initiatives; • the Marche Region is a partner in the intervention carried out by
the Marche Training Center (CFM) - a consortium of Marche companies operating in the training sector - aimed at a feasibility study for the creation of an information system that promotes corporate social responsibility ;

• the Department of Productive Activities of the Campania Region has launched an exploratory process of models and best practices in the field of CSR at a local, national and international level; The *CSR-Vaderegio Project,* funded by the European Commission,
•
involves four organizations: *Agenda-Social Responsibility in Scotland* in Edinburgh (Scotland), the Flemish Ministry of Labor (Belgium, Flanders), the *Novia Salcedo Foundation in Bilbao* (Spain, Basque Region) and the Euro Association of Palermo (Sicily Region).
Through the involvement of Local Authorities, the project pursues objectives of knowledge and promotion of CSR at the local level. In addition, the Sicily Region also supports the Etiqualitas Project, which includes the Sicilian Regional Observatory for the Environment (ORSA), the Euro Association and various local and cooperative bodies.

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With regard to the Provinces, some initiatives should be noted: the Province of

- Chieti has put forward a regional law proposal concerning "the introduction of quality certification systems in environmental matters and corporate social responsibility in the administrative procedures under the competence of the Region Abruzzo, the local territorial bodies and other public law bodies operating in the Abruzzo Region ". Industrial associations and universities also took part in the drafting of the document, which aims to encourage companies to adopt more advanced management tools; the Province of Lecce, in collaboration with the University and Assindustria, has promoted a project to support and develop the ethical-social certification system of Salento companies; the Province of
- Novara, with reference to the Sonar Project aimed at the construction of a management model for the employment of weaker segments of the market, also envisages the development and testing of a CQS (Social Quality Certification) system.
-

Finally, the national system of Chambers of Commerce is particularly sensitive and attentive to the issue of the promotion / dissemination of CSR among companies operating in the area. In this regard, some actions can be identified: the *REBUS-Relationship between Business and Society Project, an European*

- *Investigation in CSR* funded by the European Commission, has as its partner in Italy ISTUD (Istituto Studi Direzionale SpA - Milan), SFERA (Emilia-Romagna) and Training Services Associates, associations in Emilia-Romagna) and FORMAPER, a Special Agency of the Milan Chamber of Commerce. The project aims to investigate the degree of attention of management, in particular of SMEs, towards the concept of social responsibility and to promote the exchange and knowledge of *best practices;* • CISE, Center for Innovation and Economic Development, a special company of the Chamber of Commerce of Forlì-Cesena, has set up a network (Ethical Work Network) for the dissemination of management principles and tools for the certification and training of SA *auditors* 8000. CISE is accredited by *Social Accountability International* for the certification of SA 8000 systems and the training of *auditors.*

In conclusion, the sensitivity towards CSR and the promotion / consolidation of socially responsible behavior, especially in the fabric of SMEs, are elements that unite public initiatives, spread throughout the national territory.

A shared reference framework, a framework that knows how to integrate and strengthen these efforts could improve the action of the Territorial Bodies and Chambers of Commerce and could provide a useful support tool for the companies involved.

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c. Models of social responsibility in Italian companies The

Ministry of Labor and Social Policies welcomed the willingness of the Italian Union of Chambers of Commerce (Unioncamere) to carry out a survey in all Italian regions with the aim of providing a summary framework on the dimensions and characteristics assumed by the phenomenon of social responsibility in companies.
The one carried out constitutes the widest survey on social responsibility in Italian companies. It was conducted in July 2003 through telephone interviews (carried out with the CATI method - *Computer Aided Telephone Interviews)* on a sample consisting of 3,663 companies and stratified having regard to three structural characteristics: the size class, the economic macro-sector, the geographical areas .
The sample thus selected is, therefore, statistically representative of all the companies operating in Italy with at least one employee.
The survey questionnaire was developed with the active collaboration of experts from the Italian Ministry of Labor and Social Policies and the Bocconi University and is

divided into 6 sections, concerning:

- *the degree of knowledge of CSR* in companies through the analysis of the notoriety of certain tools (the Green Paper on corporate social responsibility published by the European Commission, the code of ethics, the environmental report, the social, the SA 8000 social certification, the ISO 14001 certification and the EMAS registration);
- *relations with the community:* donations, sponsorships, forms of marketing related to social causes, purchase of products from subjects that carry out activities of social interest, *partnerships* with non-profit organizations, investments in the social sector, etc .;
- *relations with customers and suppliers:* ethical control of the *supply chain,* forms of ecological product certification, creation of products and services designed to meet the needs of disadvantaged individuals;
- the main measures adopted or in the process of being adopted in the fields of health , *safety* and *the environment,* going beyond legal obligations. In particular, the programs for the reduction of energy consumption, for the development of alternative energy sources, for the reduction of water consumption, for the recyclability of packaging, for the reduction of polluting emissions, for the reduction of noise were examined. , for the treatment and disposal of waste;
- measures aimed at *increasing cohesion and motivation among collaborators:* timetable flexible, organized activities for free time, periodic meetings to illustrate the strategies and results obtained, tools for internal communication, intensity of the training proposal and so on.

The main results of the research

The research has shown that the orientation of companies towards social responsibility is significantly affected by the influence of company size. Medium-sized companies and

large dimensions show a higher propensity towards CSR. On the other hand, small and very small companies show a limited commitment to CSR issues, however showing some signs of vitality and in particular:

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• the tools that express values and guiding principles have a good level of notoriety, as well as the ISO 14001 environmental certification and the EMAS registration; • a large part of the enterprises belonging to the first two size classes perform monetary donations and sponsorships on a permanent basis;
• a high percentage of companies request a product / service quality certification from their suppliers or adopt it directly; companies with 20-49 employees implement many practices in favor of employees:
• flexible hours, periodic meetings to present objectives and results, training extended to over 20% of staff.

At a geographical level, the existing differentiation, albeit slight, can be traced back to two variables:
• the socio-cultural context; the legal-institutional context.
•

As for *the socio-cultural context,* there is a greater sensitivity to CSR in the areas in which the tertiary sector and the most advanced industry are concentrated, in which companies with foreign capital have their headquarters, as well as companies that are generally more open to of foreign markets. The second relevant variable is the *context*

juridical-institutional. In particular, we want to underline the significant influence exerted by local regulations: in this regard, the legal provisions that encourage the adoption of one hour of the other management system connected to some aspects of CSR stand out.

Models of "social" orientation

In the light of all the information processed, a type of orientation towards CSR has been reached to which Italian companies can be traced. The map shown in the graph, shown below, where the horizontal axis expresses the intensity of the phenomenon (adoption of socially responsible behaviors) and the vertical axis takes into account qualitative aspects related to corporate practices and behaviors, highlights five groupings which are illustrated below in the essential features.

1. Cohesive enterprises

The area at the top right of the figure mainly attracts companies that make CSR a characteristic feature of their culture. In them, sensitivity to the expectations of *stakeholders,* whether internal or external, is not occasional and manifests itself in a variety of actions:

• measures aimed at involving and enhancing personnel; • creation of products with a particular social value; • interventions towards the community; • initiatives in favor of fair trade; • involvement of staff in forms of voluntary work during working hours; • drafting of documents, such as the social report and the code of ethics.

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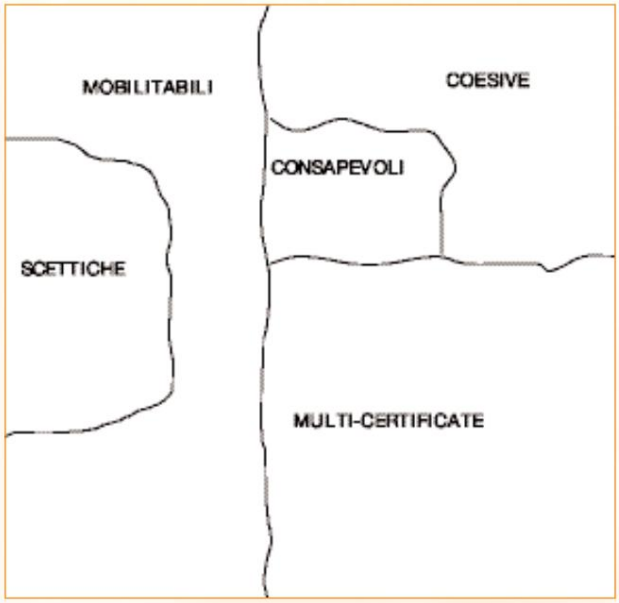
Graph - The map of CSR behavior in Italian companies



The set of behaviors put in place by cohesive companies feeds the wealth of intangible resources at their disposal - high level of staff motivation, reputation among social partners, customer trust - to the full benefit of future quantitative and qualitative development.

Among the companies that populate this area of the map, many are those of medium and large size. Among the macro-sectors, Credit-Insurance and Personal Services prevail, while the presence of Construction is very small.
As for the geographical areas, there are no profound differences, even if there is a greater penetration of Lombardy and the North-East, as well as of Emilia-Romagna and Tuscany.

2. Multi-certified businesses

A second area of particular interest, at the bottom right, is populated by a high number of companies that require certificates / certifications from their suppliers (ISO VISION certification, product quality certification, certification of correct waste disposal and code of ethics) and , at the same time, they receive certification requests from their customers. This second group is more interested in respecting procedural forms, also in view of an intense communication policy. *Multi-certified* companies take on various dimensions, but there is a prevalence of medium-large ones among them. As far as macro-sectors are concerned, a significant share of the Agro-food and Manufacturing sectors is concentrated here. The presence of companies in the Transport macro-sector is also significant. This area particularly attracts companies with foreign capital or mixed capital (Italian and foreign).

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3. Aware enterprises The

area adjacent to that of cohesive enterprises sees the presence of companies which, with a rather complete knowledge of the tools and practices typical of CSR, are not followed by an equally intense action. On the one hand, these are companies that are less sensitive to the culture of giving than the cohesive area and less oriented towards explicitly incorporating social responsibility into their development plans. On the other hand, the very nature of the sector may not make it necessary to resort to multiple CSR interventions due to both the limited direct exposure to the public and the reduced importance of the ecological problems connected to production processes. The area of *aware* companies is mainly populated by medium-sized companies and in it the highest penetration index is held by the ICT macro-sector.

4. Mobilizable enterprises

The area on the left is populated by companies united by a substantially passive position towards the issues under consideration, small and very small companies, which are generally not familiar with the issues and tools of the CSR phenomenon. The companies that populate this neighborhood - which we have defined as having low CSR intensity - however recognize that certain reasons of an economic and relational nature (cost reduction, commercial benefits, trade union relations, subsidies and public benefits) can lead to the activation of environmental protection programs.
The companies in question show an attitude that is anything but mistrustful of any forms of incentives for CSR; on the contrary, a push coming from the external context could favor a social evolution of their behaviors.

5. Skeptical businesses

The central left area of the map attracts small or very small companies that know very little about CSR issues, implement voluntary interventions to a limited extent aimed at meeting the expectations of *stakeholders* and are wary of any action aimed at spreading the traits of the culture of social responsibility. Skeptical firms belong to all macro-sectors.

The potential influence of incentive mechanisms

At this point we can ask ourselves the question relating to the possible effects of measures expressly aimed at spreading the culture of CSR and the adoption of practices related to it. There are many subjects that can give an impulse in this sense: the trade associations, the subjects at the helm of the industrial districts, the free associations between companies set up around an ideal or a specific objective of an operational nature, Chambers of Commerce, Industry, Crafts and Agriculture, local authorities, the Government. In order to answer this question, it is very useful to resort to the segmentation of the social orientations of enterprises proposed above.

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For *cohesive* companies, any forms of incentives (such as, for example: easier access to credit, tax incentives or public subsidies, quality labels, concessions in public tenders) would not be particularly important. For these companies, the orientation to incorporate social responsibility into their strategies is a constitutive part of their genetic heritage.

For *multi-certified* companies , an incentive policy would be a factor in accelerating a path already undertaken. In particular, the concessions could constitute an opportunity to broaden the spectrum of the instruments adopted and the areas of activity to which specific attention is dedicated.

For *aware* companies , the presence of forms of incentives would seem of dubious relevance. Since these are mainly medium-sized companies, what could lead them to overcome a certain reticence to take action is rarely a measure taken by an entity external.

The companies that can be *mobilized* would seem to be the most sensitive to policies aimed at spreading the culture of social responsibility. This diffusion can take place through actions capable of mobilizing the companies in question both by making CSR issues more familiar, both by showing the economic convenience of more responsible behaviors, and by lowering the level of skills that are necessary internally, and by reducing costs. connected to the shares.

Skeptical companies , by definition, announce themselves wary of initiatives aimed at promoting the assumption of a wider social responsibility; as is well known, resistance of a cultural nature is the hardest to overcome.

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3. The reasons for a standard: need for a common language

In the last decade there has been a proliferation of standards in the environmental and social field, regarding specific management and performance evaluation tools *(management systems, labels,* reporting systems, *Key Performance Indicators,* codes of conduct, ethical indices, etc. .) and related processes (Social *and Ethical Accounting, Auditing and Reporting* - SEAAR, *quality assurance,* etc.). If we refer only to the most important initiatives, documents and methodologies, we can easily exceed the hundred proposals.

These voluntary standards are flanked by solutions developed independently by many companies, which have developed their own approaches, for example, to *reporting* and communicating performance and initiatives in the environmental, social and sustainability fields.

In this context, if, on the one hand, standards have helped a significant number of companies to improve their management, on the other their multiplicity, diversity and absence of convergence generate undesirable effects: • confusion and lack of clarity for companies . The existence of various standards and acronyms, the development of different and at the same time similar proposals can make it difficult for the company to approach CSR issues. The result may be that of slowing down the evolutionary dynamics in the management models, in particular, of SMEs instead of facilitating and promoting them; • confusion and lack of clarity for other *stakeholders.* If companies do not adopt common approaches and homogeneous performance measurement systems, it will be difficult for the different *stakeholders* (citizens / consumers, public actors, investors, etc.) to properly analyze and appreciate the efforts and commitments in the social field of companies. Not only that: this underlying opacity and the lack of a *general framework* can damage the best companies and reward *free riders,* who adopt fraudulent behaviors and attest to results that do not correspond to the truth.

Added to this is the fact that very often the confusion generated between the standards derives from the lack of culture on the issue of CSR and on the multidimensionality that distinguishes and by the prevalence of a logic based on opposition rather than integration. This is the case, for example, of established standards that are erroneously considered as "alternative" (typical is the example of SA 8000, which concerns *ethical sourcing,* compared to environmental management systems such as ISO 14001 and EMAS) when in reality they cover particular aspects of corporate social responsibility, and must therefore be understood as complementary.

The lack, therefore, of a frame of reference, of a set of common and shared rules penalizes companies and *stakeholders.*

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Indeed:

- does not allow for the correct measurement and monitoring of the evolution of corporate behavior;
- does not allow homogeneous comparisons to be made between the performances recorded by same company and from different companies over time;
- does not make it possible to reach levels of information, communication and comparison, internal and external to the companies, that are adequate and responsive to the actual needs of the various company interlocutors.

The solution to this problem, which is essentially one of information asymmetry, is not to impose a binding standard, a socio-environmental *reporting* obligation that affirms the same logic of the statutory financial statements in the field of sustainability.

As reiterated in the documents of the European Commission (Green Book of 2001 and Communication of 2002), CSR is based on a voluntary approach. Corporate social responsibility concerns the aims, guidelines and basic choices of the company and these cannot be imposed by law.

What companies and *stakeholders* need is a map, a common frame of reference, a model, a reading grid that allows those interested (company decision-makers, workers, financial community, suppliers, customers, banks, public entities , community) to evaluate company performance in a complete, correct and conscious manner.

This map can be made up of a modular and flexible set of indicators capable of recomposing, where possible, the different dimensions of corporate action into units.
It is not a question of limiting the choices of companies or proposing a "universal" model that must replace all the others. On the contrary, it is a question of building an integrated information system capable of enhancing the successful experiences already developed by companies and supporting an overall examination of corporate choices and behaviors. And these choices and behaviors also include the decisions to follow / adopt specific standards / management tools.

This reading grid, this model of measurement and reporting is what the Italian Government proposes with the CSR-SC Project. This proposal, which will be examined later, therefore serves to fully enhance truly virtuous behavior, allowing companies that direct their management towards synergistic objectives of competitiveness, social cohesion and environmental protection to communicate the results achieved in a clear, transparent, understandable way. .

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4. Corporate social responsibility as a competitive advantage

The attention of companies to social responsibility and the importance of their role in achieving sustainable development is now recognized. In addition to multinationals, which were the first to tackle these issues more clearly, other companies are also developing approaches and tools for managing social and environmental aspects within their strategic and competitive activities (in this regard, reference is made to research created by Unioncamere for the Ministry of Labor and Social Policies). It is known in the literature and in managerial practice that the performance of a company depends on various *intangible assets* such as the value of knowledge and the ability to innovate, the consensus and trust of the different categories of *stakeholders,* reputation and, ultimately, the willingness to contribute to the well-being of the community. Although numerous researches are still deepening the analysis of the possible correlation between CSR and economic-financial performance, an ever-increasing number of companies are adopting socially responsible behaviors. In this direction, the analysis of *best practices* tends to outline a framework in which CSR contributes, in a perspective of lasting development for the company, to the creation of value and is therefore able to generate a competitive advantage for the company. .
CSR must therefore not be considered as a cost, but as an element that, if integrated into corporate *governance ,* positively affects the performance of the company and its competitiveness, improving its development prospects and decreasing the "risk profile" .
Among the benefits of socially responsible behavior, the most important are mentioned below:
• with reference to human resources and the corporate climate, CSR practices contribute to creating a better, safer and more motivating work environment, in line with corporate objectives of effectiveness and efficiency. As a result, the company's ability to attract and retain qualified and motivated personnel increases; • towards the end market, the commitment in the CSR area contributes to strengthening the *brand value,* through the development of a stable and lasting relationship with consumers / customers, based on trust and loyalty to the brand; • attention to principles of social and environmental responsibility, by strengthening the company's reputation, reduces the risks of boycott initiatives by third-party organizations; • again, in an increasingly complex and dynamic international competitive framework, where forms of social and environmental *dumping* create imbalances in the competitiveness of companies, CSR can represent a qualifying element of differentiation, transforming threats into opportunities, in compliance with market rules and consumer sensitivity; • a further benefit that can derive from socially responsible behavior is represented by the relationship with financial institutions, with a view to easier access to sources of financing by virtue of the already highlighted reduction in the risk profile.

Of course, similar objectives presuppose the dissemination of a business culture oriented towards dialogue with both internal and external *stakeholders,* with the aim of creating an environment based on trust and the satisfaction of mutual needs.
In conclusion, the considerations briefly developed outline a picture in which "positive sign" evidence prevails quite clearly, where the benefits deriving from socially responsible behavior repay the companies for the efforts made by creating a lasting competitive advantage and where attention to requests of *stakeholders* allows to distinguish the offer of a company in the reference market.

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5. The definition of the standard

The process of defining a CSR standard for the assessment of corporate social responsibility and for the measurement of the performance achieved in this area constitutes a central part of the initiative launched by the Ministry of Labor and Social Policies in 2002.

The project is part of the strategy that the European Commission is implementing on corporate social responsibility, both as regards the definition of CSR adopted and for the sharing of the priorities pursued.

The Government's proposal for a CSR standard is based on the definition of social responsibility formulated by the European Commission in the Green Paper, published in 2001. According to this approach, *Corporate Social Responsibility* is "the voluntary integration, by companies, of social and ecological concerns in their business operations and in their relations with interested parties ", that is, according to the definition contained in the original document *" a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis ".*
Again from the definition of CSR in the Green Paper it is clear that being socially responsible implies going beyond simple compliance with current legislation, "investing " more " in human capital, in the environment and in relations with interested parties".

Starting from these principles, the Ministry of Labor and Social Policies has started a process of in-depth study, research and experimentation since 2002 with the support of qualified experts and *stakeholders ,* in an attempt to develop a standard consistent with the position of the European Union on CSR. and responding to the criteria of simplicity, modularity and flexibility described. The working methodology followed was divided into several phases, characterized by specific research activities, which will be briefly analyzed below.
In this sense, the standard of CSR proposed by the Government, which provides for the creation of a Social Statement, is intended to be a voluntary tool, designed primarily to guide companies in improving their social behavior, favoring a process of standardization of methods and procedures for detecting, measuring and communicating CSR performance.

In particular, the Social Statement is a document through which the company communicates its social, environmental and sustainability performance to *stakeholders .* It is based on a modular and flexible set of CSR *performance indicators,* the structure of which is articulated, in particular, according to the dimensional class of the company that adopts, or decides to draw up, the Social Statement.
Through the dissemination of the Social Statement, the Ministry of Labor and Social Policies
aims to increase the level of awareness of companies on social, environmental and sustainability issues, promoting the dissemination of a culture of responsibility within the industrial system.

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Furthermore, the Ministry of Labor and Social Policies intends to respond to the growing requests for information and transparency regarding the declarations made by companies on the subject of CSR. The definition of a tool based on a reporting model clear and shared, it aims to ensure greater credibility in corporate communication, for the protection of consumers and for the benefit of all citizens.

In light of the above, the Social Statement aims to be a simple, modular and flexible tool, to allow all types of companies (regardless of size, sector, legal nature, experience in *reporting ,* etc.) to join the project.

No less relevant is the need to adapt to the many peculiarities and facets that characterize the European landscape in the field of CSR (see the research "European SMEs and Social and *Environmental Reponsibility*" - Observatory of European SMEs 2002 / n.4 European Commission), where companies display different approaches to the issue that reflect:

- the structural characteristics of the national economic and industrial system (for example, the average size of the companies and the prevailing *business models);* cultural specificities
- in terms of *governance* and entrepreneurial values; • the influence and control of institutions;
- the pressures of demand and, more generally, of the market;
- pressures from the community *(mass media,* NGOs, local community, etc.);
- training and information activities carried out by trade associations and by those professional.

In this context, the Ministry of Labor and Social Policies wanted to pay particular attention to small and medium-sized enterprises (SMEs), which are, as is well known, a fundamental component of the Italian industrial system. Therefore, an attempt was made to prepare a tool capable of adapting to the resources and needs of these subjects, while offering new interesting management and competitive opportunities.

to. Benchmarking

Before elaborating a specific proposal, it was considered appropriate to proceed with an examination of the main Italian, European and international standards / initiatives on CSR, with the support of the Bocconi University of Milan. This *benchmarking* activity was preceded by an extensive and detailed *review* of the major contributions on corporate social responsibility and *business ethics* (including those of Bowen, Friedman, Drucker, Carroll, Porter and Kramer, Zsolnai) in order to define the theoretical framework for the research process. As previously pointed out, at the end of this literature review, the definition and approach to CSR proposed by the European Commission were adopted, as a point of reference for debate and comparison in the continental context.

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It is essential to point out that, until now, a common standard at the international level on these issues does not exist. Indeed, businesses, citizens, investors and consumers they would need a shared model, capable of promoting effectively socially responsible behavior.
Therefore, any attempt that aims to develop a solution can integrate and simplifying existing methodologies must start with careful *benchmarking* of most important documents and interventions in the field of CSR.

To examine the latter, an analysis grid based on some has been developed parameters (see Table 1).

Table 1. The analysis grid adopted to evaluate standards and initiatives on CSR

Parameters	Explanation
Project start	Project start year
Areas covered: - Economic - Social - Environmental	Responsibility / sustainability is made up of three dimensions - growth economic, social cohesion and environmental protection. It fits into this perspective the *triple bottom line* logic . We therefore want to understand which ones areas (dimensions) are included in the initiative examined
Main elements	In this section we try to understand what are the main elements of the Project
Stakeholder commitment	The initiative requires a commitment to satisfy, according to modalities sustainable, the needs coming from the different *stakeholder* groups
Involvement of *stakeholders*	*Stakeholders* are involved in some way in the project (for example, in the definition of objectives, lines of action, measurement systems)?
Management system - implementation	A management system includes the organizational structure, the activities of planning, responsibilities, practices, procedures, processes and resources to develop, implement, achieve, review and maintain a policy corporate
Reporting	The process of producing and disseminating reports / statements, which are written documents or other communications made to present the performance of an organization in relation to its values and objectives
External verification	An audit conducted by an independent person or entity to the organization being examined
Certification	The evaluation of a management system against the requirements defined by one standard and the consequent issue of a certificate to validate the system compliance
Type of standard	What kind of standard is the document examined?
Product standard	A standard that establishes certain criteria that define an outcome expected (product) without specifying how to achieve it
Process standards	A standard that identifies the requirements that must be possessed by one specific process to be fit for purpose
Degree of relevance	The document / initiative examined is important for the project and coherent with respect to the objectives of the latter?

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Specifically, the following standards / initiatives1 were analyzed : •

Social Accountability 8000 (SA 8000), the most important international standard *on ethical sourcing2 ;*

• *Global Reporting Initiative* (GRI), which, during the Johannesburg Summit, published the *2002 Sustainability Reporting Guidelines3 ;* • *AccountAbility* 1000 (AA1000),

accountability standard aimed at ensuring the quality of *Social and Ethical Accounting, Auditing and Reporting* (SEAAR) processes, which was published in November 1999. In 2002 *the Institute of Social and Ethical AccountAbility* (ISEA, also called *AccountAbility)* has launched the new AA1000 *Series* (AA1000S), consisting of the AA1000 *Framework* and some specific modules. The first is the AA1000 *Assurance Standard,* released in its final version on March 25, 20034 ;

• Q-Res, an Italian project promoted by CELE *(Center for Ethics, Law & Economics* of the University of Castellanza), which aims to improve the quality of corporate social and ethical responsibility;

• SEAN, *Social and Ethical, Auditing and Accounting Network,* developed in Italy by KPMG to promote SEAAR activities among companies, through a social reporting model;

• GBS, Study Group for the Social Report, founded in Italy in 1998. It has defined own principles for drafting the social report;

• SIGMA *Project,* which was launched in 1999 by the *British Standards Institution* (BSI), the *Forum for the Future* and *AccountAbility,* with the support of the *UK Department of Trade and Industry.* The SIGMA Project *(Sustainability - Integrated Guidelines for Management)* intends to create a *strategic management framework for sustainability,* that is, a set of tools and rules for managing sustainability. The SIGMA *Guidelines* were thus developed to support organizations in their efforts towards sustainability. The latest version of the SIGMA *Guidelines* was presented on 9 May 2003 and is available on the Internet5 ; • *Copenhagen Center,* an important example of an organization operating in the field of CSR established by a national government. The mission of the *Copenhagen Center* is “to stimulate the creation of *partnerships* between the public and private sectors to promote social cohesion and combat social exclusion6 ;

• VMS, *WerteManagementSystemZfW (ValuesManagementSystemZfW),* promoted in Germany by the *Zentrum für Wirtschaftsethik-ZfW (Center for Business Ethics)* at *Constance (Konstanz) University of Applied Sciences7 ;* • LBG *(The London Benchmarking Group),* a team of leading international companies that have joined forces in order to develop and apply specific methodologies to manage, measure and report on their involvement in the community. In this regard, LBG has developed a basic interpretative model and an *Input / Output Matrix.* As of October 2003, 76 companies participate in the LBG, including Abbey National, Body Shop International, BP, British Airways, BT, Centrica, Co-operative Group, Coca-Cola Enterprises, Deloitte & Touche, Deutsche Bank AG London, EMI Group, Ernst & Young, ExxonMobil, GlaxoSmithKline,

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1 Other documents have also been examined, but some are still being defined (for example, the proposal drawn up by the Ethics Officer Association or the rules adopted by the UN Sub-Commission on the Promotion and Protection of Human Rights) and others concern only the environmental dimension (for example, the ISO 14001 standard or the EMAS Regulation).

2 For more information, consult the Social Accountability International website, http://www.sa-intl.org.

3 For further information, visit the GRI website, http://www.globalreporting.org.

4 See the AccountAbility website, http://www.accountability.org.uk.

5 For more information, consult the SIGMA Project website, http://www.projectsigma.com.

6 Visit the Copenhagen Center website, http://www.copenhagencentre.org.

7 For further information, see the initiative's website, http://www.dnwe.de/2/content/bb_01.htm.

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IBM, Kellogg's, KPMG, Marks & Spencer, McDonald's, Nestlé, PricewaterhouseCoopers, Procter & Gamble UK, Rio Tinto, Rolls-Royce plc, ScottishPower, Shell International, Tesco Stores, Thames Water, Unilever, Vodafone Group and Zurich Financial Services8 ; • SERS, the *Sustainability Evaluation and Reporting System* developed by SPACE, the European Center for Business Protection Studies at Bocconi University. SERS aims to aggregate different tools for managing sustainability in a unitary model, in order to build an efficient and effective integrated system for measuring performance. SERS is made up of three elements: - the Budget System (or Sustainability Report), made up of the annual report, the social report, the environmental report; - the Integrated Information System; - the *Key Performance Indicators* for *Corporate Sustainability.* • Finetica, Observatory established in 1998 and the result of the collaboration between Bocconi University and the Pontifical Lateran University. The Observatory studies the relationships between

ethics, economics and business. In particular, Finetica has identified a set of *screening criteria* and indicators, which represents a complete tool available for the evaluation processes of investments in the field of ethical finance.

The results of the *benchmarking* phase are summarized in the following Table.

Table 1. Benchmarking of the main standards / initiatives *

Nome standard	SA 8000	GRI	AA 1000	Q-Res	SEAN	GBS	Sigma Project	The Copenhagen Centre	VMS	LBG	SERS - SPACE	Finetica
Avvio progetto	1997	1997	1999	1999	1998	1998	1999	1998	1996	1994	1998	1998
Aree coperte												
economica	○	●	◓	◓	◓	◓	◓	○	◓	◓	●	●
sociale	●	●	●	●	●	●	◓	●	●	●	●	●
ambientale	○	●	◓	◓	◓	◓	●	○	◓	◓	●	●
Elementi principali												
stakeholder commitment	●	◓	●	●	●	●	●	N.C.	●	○	●	N.C.
coinvolgimento *stakeholder*	●	●	●	●	●	●	●	N.C.	●	○	●	N.C.
sistema di gestione-implementazione	●	○	○	●	●	○	●	N.C.	●	○	●	N.C.
rendicontazione	Obbl.	Obbl.	Obbl.	Obbl.	Obbl.	Obbl.	Obbl.	N.C.	Obbl.	Obbl.	Obbl.	N.C.
verifica esterna	●	●	●	●	○	○	○	N.C.	●	○	◓	N.C.
certificazione	●	○	○	○	○	○	○	N.C.	◓	○	○	N.C.
Tipologia di standard												
di prodotto	●	●	○	○	◓	◓	○	N.C.	○	○	◓	N.C.
di processo	●	◓	●	●	●	●	●	N.C.	●	●	●	N.C.
Grado di rilevanza	§§§	§§§	§§§	§§§	§§	§§§	§§§§	§§	§§§	§§	§§§	§§§

Sì = ● In parte = ◓ No = ○ Non Confrontabile = N.C. Grado di rilevanza: § = nullo, §§ = basso, §§§ = medio, §§§§ = alto

** Obb. = mandatory.*

8 For more information, see the London Benchmarking Group website, http://lbg-online.net.

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b. The set of indicators

The Social Statement is based on the definition of an appropriate set of CSR *performance indicators.* As is known, any process carried out by an organization requires effective and efficient measurement mechanisms and tools. The measurement activity serves

to support decision makers in defining strategic and tactical objectives, it allows to monitor the efforts made to achieve these objectives, allows to evaluate the performances obtained and to compare these performances over time and space. In this context, indicators are measures which, through a simplification of reality, have the objective of detecting and / or describing complex phenomena that are difficult to represent, balancing two divergent needs: scientific accuracy and the ability to synthesize.

In the CSR-SC Project, the set of indicators has the specific purpose of monitoring the commitment and activities carried out by the company in terms of CSR, supporting the decision-making and implementation processes.
To this end, starting from the first proposal presented at Bocconi University at the Conference on 13 December 2002, through a series of discussions with interested parties and after a *pilot testing* phase on the companies which will be discussed shortly, came to the identification and selection of a series of indicators.

A detailed examination was conducted for each indicator. Elements such as: the relevance with respect to the notion of CSR were analyzed and discussed; comprehensibility for businesses; the producibility of the information functional to

- the determination of the indicator (for example, any documentary material); the method of detection and
- measurement; • applicability with respect to the different types of companies.
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In the final scheme, the individual indicators are organized in a three-level *framework* in which a *stakeholder* -oriented approach is favored . Therefore, the set of indicators is divided into:

• categories, groups of *stakeholders* to whom specific families *(clusters)* of indicators are addressed; **• aspects,** thematic areas monitored by groups of *performance indicators,* within a specific category of *stakeholders;* **• indicators,** or qualitative and quantitative measures that provide information relating to a specific aspect. They can be used to monitor and demonstrate the performance of an organization.

The eight categories of *stakeholders* into which the indicators are divided are:

1 Human Resources
2 Members / Shareholders and Financial Community
3 Customers
4 Suppliers
5 Financial partners
6 State, local authorities and Public Administration
7 Community
8 Environment

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The indicators can be **qualitative** (for example, where a description of a project or initiative carried out by the company is required) and **quantitative** (in cases where the information requested must be expressed in numerical form - percentage, ratio, quotient , economic or financial data, etc.).

The set of indicators has been divided into two main types: •
common indicators (C), which must be used by all companies for the creation of the Social Statement (from SMEs to large companies);
• **additional indicators** (A), which can be applied to larger companies (starting from 50 employees) on the basis of specific criteria, alongside and integrating the common indicators.

The Social Statement aims to be an opportunity to guide companies towards objectives of excellence in reporting methods in the CSR field, favoring the continuous improvement of company performance in this field.
In this sense, if some of the additional indicators indicated are not applicable to the company due to factors related to its structural and / or organizational characteristics (size, sector to which it belongs, legal nature and ownership structure, complexity of data collection and / or measurement required), the reasons underlying the exclusion must be duly specified and motivated by management.

Finally, it should be remembered that the evaluation and reporting system represented by the indicators of the Social Statement is not intended to replace public and / or private "recognized" initiatives on the subject of corporate social responsibility, but must be considered a complement to these projects. The approach indicated by the Ministry of Labor and Social Policies aims, if anything, to enhance these experiences, with the ultimate goal of encouraging greater transparency and clarity in disclosure to *stakeholders.*

Below is the complete set of indicators, which can be used for the preparation of the Social Statement.

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Complete list of indicators

Categories, aspects and indicators	C / A	X	Y
1. Human resources			
1.1. Staff composition			
1.1.1 Categories 1.1.2	TO		•
Age	TO		•
1.1.3 Seniority	TO		•
1.1.4 Territorial origin	TO		•
1.1.5 Nationality	TO		•
1.1.6 Type of contract 1.1.7 Educational	TO		•
qualification	TO		•
1.2. Turnover			
1.2.1 Employment policies 1.2.2	TO	•	
Employees and non-employees 1.2.3 Terminations	TO		•
(by type)	TO		•
1.3. Equal opportunities			
1.3.1 Male and female personnel (at the level of managers and managers)	TO		•
1.3.2 Relationship between men's and women's wages (by category and seniority)	TO		•
1.3.3 Policy towards people with disabilities and minorities in general **1.4.**	C	•	•
Training			
1.4.1 Training projects (typology)	TO	•	
1.4.2 Hours of training by category (excluding training required by law or by contract)	C.		•
1.4.3 Stage **1.5.**	TO		•
Working hours by category	TO		•
1.6. Remuneration methods			
1.6.1 Average gross wages	TO		•
1.6.2 Career paths	TO	•	•
1.6.3 Incentive systems	TO	•	•
1.7. Absences			
1.7.1 Days of absence	TO		•
1.7.2 Reason	TO		•
1.8. Benefits for employees	C	•	•
1.9. Industrial relations			
1.9.1 Respect for the rights of association and collective bargaining 1.9.2 Percentage	TO	•	•
of employees registered in the trade union 1.9.3 Other (strike hours, participation of workers	TO		•
in corporate governance, etc.)	TO	•	•
1.10. Internal communication	TO	•	
1.11. Health and safety in the workplace			
1.11.1 Accidents and illnesses	C	•	•
1.11.2 Projects **1.12.**	TO	•	
Staff satisfaction			
1.12.1 Internal *customer satisfaction* research	TO	•	•
1.12.2 Projects **1.13.**	TO	•	
Protection of workers' rights	C	•	
1.13.1 Child Labor	TO	•	•
1.13.2 Forced Labor	TO	•	
1.14. Disciplinary measures and litigation	TO		•

Legend:
***C** = common indicators; **A** = additional indicators*
***X** = qualitative indicators; **Y** = quantitative indicators*

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Categories, aspects and indicators	C / AXY	
2. *Members / Shareholders and the financial community*		
2.1. Composition of the share capital		
2.1.1. Number of shareholders by type of shares 2.1.2. Member	TO	•
segmentation by category **2.2.**	TO •	•
Remuneration of shareholders / members (share ratios and indicators)		
2.2.1. Earning per share	TO	•
2.2.2. Dividends	TO	•
2.2.3. Price / earnings per share 2.2.4.	TO	•
Other (e.g. rebate, mandatory contributions for mutual funds)	TO •	•
2.3. Price trend 2.4.	TO	•
Rating	TO••	
2.5. Shareholders' participation in the government and protection of minorities		
2.5.1. Presence of independent directors on the BoD	TO •	•
2.5.2. Presence of minority shareholders on the Board of Directors	TO •	•
2.5.3. Frequency of BoD meetings 2.5.4.	TO •	•
Other (for example, adherence to self-regulation codes) **2.6.**	TO •	
Concessions and services for	TO •	
2.7. *Investor relation* members		
2.7.1 Communication and reporting activities	**C** •	
2.7.2. Presentations and institutional documents	TO •	
2.7.3. *Roadshow*	TO••	
2.7.4. *One to one* meetings	TO••	
2.7.5. Internet communication development 2.7.6. Other	TO •	•
(e.g. open days)	TO •	•
3. *Customers*		
3.1. Customer characteristics		
3.1.1 Breakdown of customers by categories	TO •	•
3.1.2. Breakdown of customers by type of offer	TO •	•
3.2. Market development		
3.2.1. New customers	TO••	
3.2.2. New products / services **3.3.**	TO •	•
Customer satisfaction and customer loyalty		
3.3.1. *Customer satisfaction* initiatives (research, measurement and use initiatives, call centers and complaints management)	TO •	•
3.3.2. *Customer loyalty* initiatives **Product /**	TO••	
3.4. service information and labeling (safety, LCA, voluntary initiatives) C • Products / services with an ethical-		•
3.5. environmental connotation (for example with high social utility) A ••		
3.6. Promotional policies (compliance with self-regulatory codes)	TO••	
3.7. Privacy protection	TO••	

Legend:
***C** = common indicators; **A** = additional indicators*
***X** = qualitative indicators; **Y** = quantitative indicators*

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Categories, aspects and indicators	C / AXY
4. *Providers*	
4.1. Supplier management policy	C • •
4.1.1. Breakdown of suppliers by category 4.1.2. Selection	TO • •
of suppliers	TO • •
4.1.3. Communication, awareness and information **Negotiating conditions**	TO • •
4.2.	C • •
5. *Financial partners*	
5.1. Relations with banks	TO •
5.2. Relations with insurance companies	TO •
5.3. Relations with financial services companies (e.g. leasing companies)	TO •
6. *State, local authorities and public administration*	
6.1. Taxes, duties and taxes	TO••
6.2. Relations with local authorities	TO •
6.3. Rules and ethical codes for compliance with the law	
6.3.1. Rules and codes for compliance with the law and internal *auditing* systems 6.3.2. Compliance	C •
checks and inspections **6.4.**	TO • •
Contributions, concessions or subsidized loans	TO••
7. *Community*	
7.1. *Corporate giving*	C • •
7.2. Direct contributions in the various areas of intervention	
7.2.1. Education and training	C • •
7.2.2. Culture	C • •
7.2.3. Sport 7.2.4.	C • •
Research and innovation	C • •
7.2.5. Social solidarity (including international)	C • •
7.2.6. Other (e.g. volunteering, community kindergarten places)	C • •
7.3. Communication and community involvement *(stakeholder engagement)* C •	
7.4. Relations with the media	TO••
7.5. Virtual community	
7.5.1. Contacts (characteristics and analysis)	TO • •
7.5.2. *Security* 7.5.3.	TO •
Relationship management tools	TO • •
7.6. Corruption prevention	C •
8. Environment	
8.1. Consumption of energy, materials and emissions 8.1.1.	C • •
Energy 8.1.2. Water 8.1.3. Raw materials, auxiliary materials and	TO••
packaging 8.1.4. Emissions in the atmosphere	TO••
	TO • •
	TO • •
8.1.5. Water drains	TO••
8.1.6. Waste	TO••
8.2. Environmental strategy and community relations	TO••

Legend:
***C** = common indicators; **A** = additional indicators*
***X** = qualitative indicators; **Y** = quantitative indicators*

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c. The pilot test

The research activity was preliminary to the development of the final set of CSR indicators and experimentation conducted through a *pilot test,* carried out at 24 companies.

The companies that participated in this phase of the project, representative of reality Italian, were selected on the basis of dimensional criteria, the sector to which they belong, the geographical location and the type of property / legal structure (see table following). All the companies have voluntarily joined the initiative.

Table 1 - CSR-SC Project: Pilot test, sample companies

	Sector size		Geographic location	Property and legal structure
1	Small	Services	National	Consortium
2	Small	Banking	North	Cooperative
3	Small	Services / IT	North	Srl
4	Small	Services / Consulting	South	Srl
5	Small	Food	North	Srl
6	Small	Services	Center	Srl
7	Average	Banking	North	Spa
8	Average	Manufacturing / Engines	North / International	Spa
9	Average	Electromechanics	South	Srl
10	Medium	Building components	Islands	Srl
11	Medium	Chemical / Construction / Paints	Center / Global	Spa
12	Great	Diversified / electromechanical	Global	Public company
13	Great	Utility	North	Spa
14	Great	Banking	National	Spa
15	Great	Chemistry	National	Spa
16	Great	Distribution	Center	Cooperative
17	Great	Services / Tourism	National	Spa
18	Great	Services / Tourism	National	Spa
19	Great	Furniture / childhood	National	Spa
20	Great	Insurance	National	Spa
21	Great	Informatics	Global	Public company
22	Great	Furniture	National / International	Spa
23	Great	Diversified	Global	Public company
24	Great	Services / IT	National	Spa

The *pilot test* made it possible to verify a series of information relating to the CSR SC Project as a whole, with particular reference to the set of indicators and the compilation of the Social Statement. Through a series of *audits* carried out *on site* by experts practitioners were collected and analyzed general comments and timely observations.

The goal was to simulate the process of evaluating the commitment in the field CSR of the company, through an in-depth analysis of the individual indicators.

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More in detail, an analysis grid was used for each indicator aimed at detecting:

- the comprehensibility and clarity of the indicator;
- the producibility of supporting documents;
- the applicability of the indicator to the specific company.

For each identified aspect a quantitative measurement was carried out through the attribution of a score (scale from 1 to 5, with 1 = minimum and 5 = maximum). Also from the team of *auditors* the qualitative comments and suggestions of the interviewees were collected and reported. Again, we tried to estimate the effort that the company will have to produce (in terms of time and costs) to respond to information requests related to the single indicator. Finally, important suggestions for the preparation of the explanatory sheet, which accompanies each CSR indicator, articulated according to the *template* shown in the following Figure.

Sample card

Indicator	**Progressive code and name**		
Explanatory comment	**Relevance**	**Qualitative**	**Quantities**
	Description of the indicator and the aims it aims to achieve		
Measurement mode indicator	Description of the procedures to be followed for the determination of the indicator and the ways in which the measurement (supplemented, where deemed appropriate, by examples)		
Supporting documentation	Indication of the documentation that must be attached (or that yes suggests attaching) to support / guarantee the information presented		

In conclusion, the collaboration with companies was extremely profitable for the Project. In particular, it was found that for companies active in the field of CSR the set of common indicators, suggested and tested by the Government, can be easily supplemented by additional indicators, demonstrating that the privileged approach, based on criteria of simplicity, modularity and flexibility, does not result in an onerous constraint or one form of penalization, but in an opportunity to improve their own processes measurement and reporting.

In this context, all the quantitative and qualitative observations emerged during the *pilot test* they were examined and commented on in a series of meetings attended by experts and qualified witnesses from the business world and the various *stakeholders.* This path made it possible to proceed with a redefinition of the set of CSR indicators initially presented (reference is made to the December 2002 Conference, at the Bocconi University of Milan), up to the formulation of a final proposal, reported in an extensive and detailed manner in the Appendix of this document (Appendix - Social Statement and Set of Indicators).

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6. The proposal of the Italian government

The CSR-SC Project promoted by the Italian Ministry of Labor and Social Policies on the theme of *Corporate Social Responsibility* aims to be a contribution to the European debate for the definition of a *"European framework* for CSR", as desired by the European Commission.

The Italian proposal is based on a voluntary approach to CSR and has the main objective of promoting a culture of responsibility within the industrial system and increasing the degree of awareness of companies on social, environmental and sustainability issues.

The Ministry of Labor and Social Policies with the CSR-SC Project also wants to provide an effective and concrete response to the growing requests for information coming from different categories of *stakeholders* on CSR. In this sense, the Italian government aims to ensure greater clarity and transparency in corporate communication on the initiatives implemented in the field of CSR, for the protection and benefit of consumers and citizens.

A distinctive feature of the CSR-SC Project is the attention dedicated to small and medium-sized enterprises (SMEs), which are, as is well known, a fundamental component of the national industrial fabric. The challenge facing the Italian government proposes, in line with the objectives set at the European level, is to involve these companies in CSR practices, promoting the dissemination of adequate management tools and increasing awareness of the potential competitive advantages that can derive from active behaviors in the field of CSR.

The Green Book of the European Commission on corporate social responsibility, published in 2001, constitutes the reference framework that guided the definition of the CSR-SC Project. Therefore, the proposal of the Italian Government has its roots in the notion of CSR formalized in the document of the Commission, that is "the integration on a voluntary basis, by companies, of social and ecological concerns in their commercial operations and in their relations with the parties interested ". In line with what is presented in the Green Book, the concept of social responsibility implies for companies to go beyond simple compliance with current legislation, "investing " more " in human capital, in the environment and in relations with interested parties".

Starting from these considerations, the CSR-SC Project represents a first work proposal, which starts from a broad reflection started at the beginning of 2002, on which however we want to set up a further process of study and verification. The criticality of the Project and the importance of the historical phase that CSR is going through in Europe and Italy suggest, in fact, the opportunity to start a new discussion extended to all interested stakeholders at national and European level.

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to. The CSR-SC Project

The architecture of the system proposed by the Ministry of Labor and Social Policies as part of the CSR-SC Project, it is shown below in a simplified form.
As can be seen from the figure, three key players can be identified in the model indicated:

- businesses;
- the Ministry of Labor and Social Policies;
- the CSR Forum.

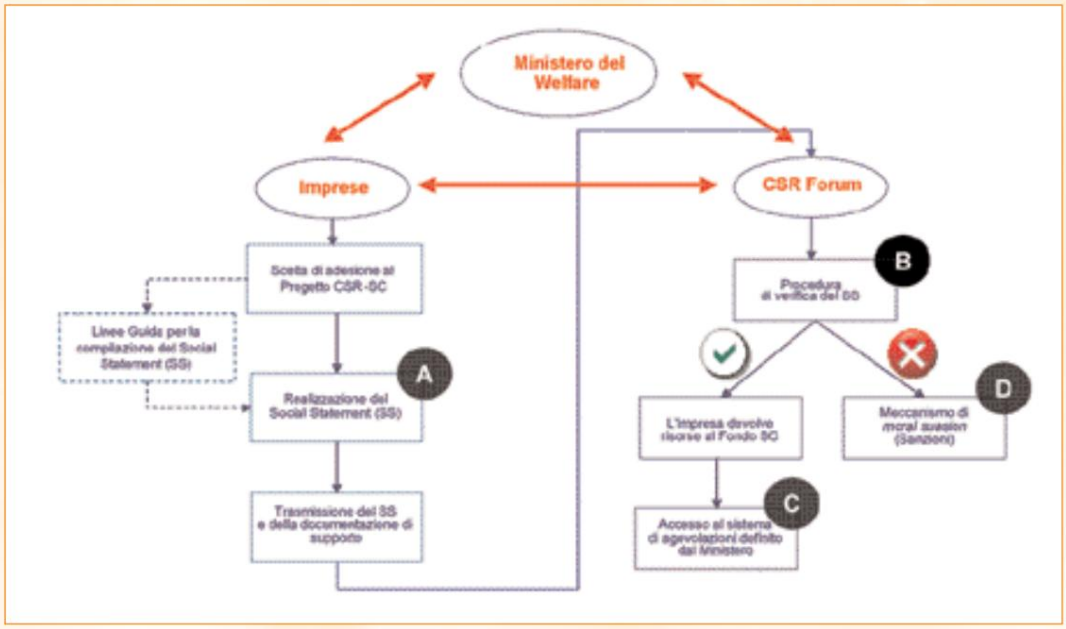
The elements that characterize the system are:

- the Social Statement and the set of indicators;
- the verification procedure of the Social Statement;
- the system of concessions;
- the mechanisms of *moral suasion.*

The proposal provides for a path of progressive involvement of companies on the issues of CSR, with the aim of increasing the level of awareness about the related benefits to the adoption of CSR practices and to increase the effectiveness of social behavior responsible at local and national level. In this framework, three phases can be identified.

In the first, attention is focused on spreading a culture of responsibility between companies through appropriate forms of promotion and training initiatives and information, which may involve organizations such as business associations and qualified *stakeholders* .

Figure 1 - CSR-SC project: system architecture



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Voluntary adherence to the CSR-SC Project is accompanied by the creation of the Social Statement and outlines the transition to the second phase. The Social Statement constitutes, as previously examined, the tool that guides management in reporting on CSR performance, standardizing the method of collecting and presenting information and favoring forms of comparison and evaluation of the results obtained. This document aims to be simple, flexible and modular to adapt to the needs of both large and small and medium-sized enterprises. Furthermore, by explaining all the main aspects of socially responsible behavior, it also wants to be a decision support tool that can help companies to implement CSR practices.

Once the Social Statement has been created, the companies transmit the document and the support material provided to a specific body called the CSR Forum. The procedure for examining / evaluating the document thus began, which leads to the registration of the company, in the case of validation of the Social Statement, in a specific database. This phase corresponds to **the CSR level** of the Project.

If the company decides, again on a voluntary basis, to go beyond the CSR level and actively participate in the priorities of social intervention, it finances a specific SC Fund. The SC Fund, set up as part of the State Budget, to which the resources allocated by companies are directed, supports projects in the priorities contained in *the National Action Plan1* and identified by *the Unified Conference2* and by NGOs. This third

phase corresponds to **the SC level** of the Project, given the CSR level as consolidated.

As far as the main actors are concerned, the CSR-SC Project provides for the intervention of three subjects: (1) companies, (2) the Ministry of Labor and Social Policies and (3) the CSR Forum, to which specific roles and responsibilities.

---

1 In general, *the National Action Plan* means a document prepared by the Government that identifies the main orientations and policies to be adopted with regard to a specific area of intervention (employment, telecommunications, consumer policies, industrial policies). At the European level, since 1997, the National Action Plans have become the main instrument within the European Employment Strategy and, more generally, for all those policies for which the so-called coordination method has been introduced. open. The National Action Plans, in fact, describe the state of implementation of the Guidelines decided at European level and the policies chosen to implement them.

2 The *Unified Conference,* established with the legislative decree of 28 August 1997, n. 281, is composed of members of both permanent Conferences (State - Regions Conference; State - City Conference) and deals with the discussion of matters and tasks of common interest of the Regions, Provinces, Municipalities and Mountain Communities.
In particular, the Unified Conference in these matters adopts resolutions, promotes and sanctions understandings and agreements, expresses opinions, designates representatives.

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1. Businesses

Businesses are the engine of the system. Voluntary participation in the scheme is based on the strategic assumption of socially responsible behavior and on consequent preparation of the Social Statement, consistent with the standard proposed and on the transmission of the material requested to the CSR Forum for the procedure assessment. It is recalled that the notion of CSR embraced in the proposal, in line with what is established at European level implies going beyond mere compliance with the law current.

In order to encourage adherence to the CSR-SC Project, the Ministry of Labor and Policies Sociali wants to prepare guidelines aimed at facilitating forms of self-assessment internal by companies and the compilation of the Social Statement. The goal is to support the company management in the implementation of *social performance indicator,* useful for guiding strategic and decision-making processes and for homogenizing reporting and communication methods to third parties.

Also on a voluntary basis, companies that access the CSR level can decide to finance specific social initiatives, allocating its financial resources to SC Fund previously described.

2. Ministry of Labor and Social Policies

The Ministry of Labor and Social Policies has in the first place the task of promoting a culture of CSR among companies, carrying out initiatives aimed at training e to information. Furthermore, the Ministry of Labor and Social Policies coordinates the process of identification, in the context of governance decisions, of the areas of intervention on to address the specific actions financed also by any resources put to provision by businesses.

In this context, a three-phase path is proposed:

- the definition of national priorities is entrusted to the Unified Conference and NGOs;
- the priorities are incorporated annually in *the National Action Plan;*
- *stakeholders* (including NGOs) and businesses have a driving role in the definition intervention policies. Also NGOs present projects that can be incorporated into the priorities.

Again, between the roles and responsibilities of the Ministry of Labor and Social Policies, yes identify:

- the promotion of the establishment of the CSR Forum;
- identification of the subjects authorized to manage social projects;
- the definition of the reward system for companies that adhere to the CSR-SC Project and donate resources to the SC Fund (for example, tax incentives);
- the definition of the interventions of *moral suasion;*
- carrying out administrative activities to support the functioning of the system.

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3. CSR Forum

The CSR Forum has the primary function of overseeing all the collection and evaluation processes and validation of the Social Statements submitted by companies. More precisely, yes identify the following responsibilities and tasks:

- examination and evaluation of Social Statements (verification procedure)
- sample *on-site* verification activities of the companies participating in the CSR-SC Project;
- monitoring of companies that have had access to the system of concessions;
- other activities (for example, promoting the dissemination of the standard).

Furthermore, the CSR Forum has the task of identifying the specific projects that, in the context of the national priorities, can be financed through the SC Fund.

As regards the proposed organizational model, the CSR-SC Project is inspired by structure of the *multi-stakeholder* Forum operating in Europe, with representatives of the social partners (enterprises, trade unions), of the Government (Ministry of Labor and Policies Social) and NGOs.

Finally, considering the degree of decentralization of government activities and those technical-operational, for the management of some processes it is possible to provide a model based on a capillary structure, which relies on the territorial network of Unioncamere with to which the Ministry of Labor and Social Policies has signed a memorandum of understanding for collaboration in the promotion of CSR (for example, for the functions of collection of Social Statements and for business support and monitoring activities). Other activities, such as the Social Statement verification procedure, however, may have place centrally.

(A) The Social Statement

Among the elements of the system, the Social Statement is the tool of control / reporting of CSR performance based on a set of indicators that companies on a voluntary basis may decide to implement. Referring to chapter **5 b.** present document for a more detailed analysis of the set of indicators and evidence documents required for evaluation, please note that the Social Statement does not want replace "recognized" public and / or private initiatives on the issue of responsibility social enterprise. This standard aims, if ever, to enhance such experiences, with the final goal of promoting greater transparency and clarity in disclosure to *stakeholders.*

In fact, it is known that internationally established standards (including SA 8000, ISO 14001, etc.) cover particular aspects of the CSR and cannot be considered comprehensive on such a broad topic, which at the same time involves a large number of *stakeholders.*

The CSR-SC proposal was born precisely with the aim of considering all aspects of CSR and lends itself, thanks to its modularity, to play an integrating role between

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any other tools already in use. In this regard, for example, if a company is already SA 8000 certified, thanks to this result, it will automatically be in line with the indicators of the Social Statement which refer to the same issues covered by the standard one.

(B) The verification procedure

With the verification procedure, the objective is to guarantee a validation mechanism for the document created by the company and the performance obtained in the CSR area. This mechanism (see the following figure) is based on an external examination / evaluation process, carried out by the CSR Forum and on a possible *on-site auditing* activity concerning the companies that decide to participate in the CSR-SC Project.

The first step of the verification process is based on an internal evaluation, carried out by the CSR Forum, and on the collection of comments, opinions and possibly complaints from the social partners and, more generally, from the *stakeholders,* which must always be examined by the CSR Forum . (to).

After this activity, the assessment is communicated and, in the event of a positive opinion, the company is registered in a specific database (b). In the event of a negative opinion, however, the registration procedure is suspended and a request for further clarification is initiated from the company (c).

The objective in this phase is not to penalize companies that have not met the validation criteria of the Social Statement, but to initiate the necessary investigations to favor an improvement in the implementation, reporting and measurement processes of CSR performance.

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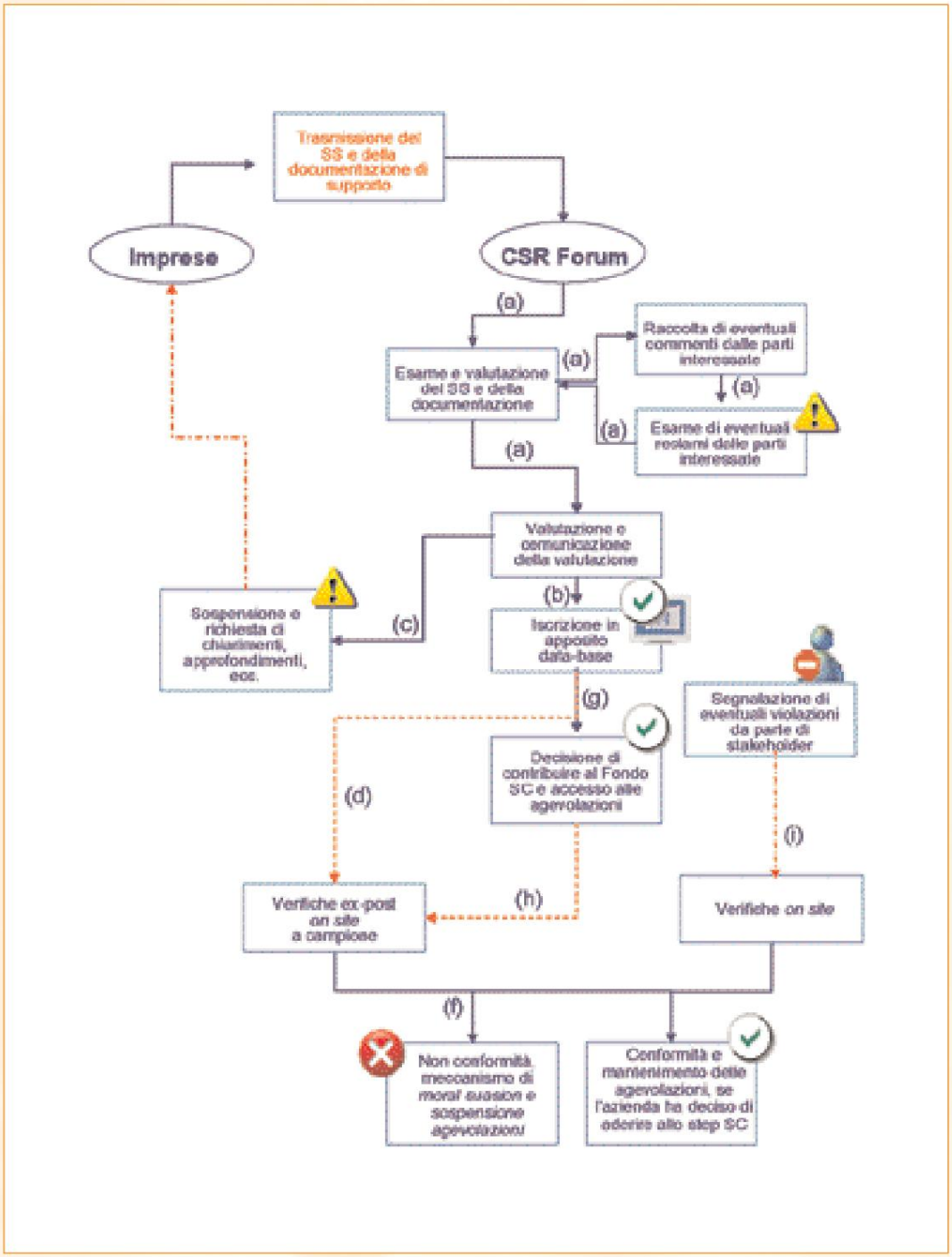
Figure 2 - CSR-SC project: the verification procedure



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To guarantee the commitment of the companies in terms of CSR and the quality of the results achieved and communicated through the Social Statement, ex-post verifications carried out *on site* by sample by third parties independent of the company are envisaged (d). This process, clearly, makes it possible to give greater credibility to the company's activities, while increasing the trust of the various categories of stakeholders.
As regards the duration of registration in the database, it is possible to refer to the main experiences gained at international level in terms of registration / certification. Therefore, a three-year horizon is suggested, with the request to update the indicators every year.

If the verifications reveal non-conformities with respect to what is documented with the Social Statement that cannot be resolved immediately, the application of *moral suasion* mechanisms (f) is proposed.
Furthermore, if the company decides to go beyond the CSR level with the contribution to the SC Fund (g) and a possible random *on-site* verification procedure (h) highlights non-compliance, this could determine, in addition to the application of the already above mentioned *moral suasion* mechanisms , the immediate suspension of the facilities granted for the financing of the SC Fund (f).
Finally, the procedure provides for the possibility for “qualified” and “accredited” *stakeholders* to report, through adequate documentary support, any violations with respect to the commitments undertaken by the company on CSR issues and communicated through the Social Statement. In this case, specific *on-site* verification procedures (i) would be activated , with the consequent confirmation or suspension of the facilities and the application of *moral suasion* mechanisms (f).

(C) The system of concessions

The system of concessions provides in the first place for the possibility of benefiting from tax incentives. These would be modulated according to the degree of participation in the CSR-SC Project, on the basis of modalities being defined.
In particular, with reference to the donations to the SC Fund, the concessions will also aim at rewarding those loans that represent an additional effort compared to the previous commitments undertaken by the company in the CSR field. In this way, the Government initiative aims to avoid interfering in CSR interventions already implemented independently by companies.
A second element proposed is linked to forms of promotion of the commitment in terms of corporate CSR, also through targeted campaigns supported by the Government and highly visible prizes.
Finally, the Ministry of Labor and Social Policies is examining the possibility of favoring other benefits: social security incentives (destination of the TFR in pension funds, including ethical ones); financial incentives (creation of ethical investment funds that follow the CSR-SC model - an interesting *benchmark* in this area is represented by the English experience); forms of administrative simplification still under study.

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(D) Mechanisms of moral suasion

To protect citizens and consumers and other categories of *stakeholders,* as well as companies that intend to enhance their commitment to CSR by participating in the Project of the Ministry of Labor and Social Policies, some *moral suasion tools have been identified.*

The goal is to prevent opportunistic and non-transparent behavior on the part of companies.

These include: • market
mechanisms, ie the registration in a specific database of the companies that have joined the Government initiative and the activation of procedures aimed at giving public evidence of the violation; • mechanisms related to incentives, including, for example, the withdrawal of the tax benefit and the maintenance of any loan disbursed to the SC Fund.

In conclusion, the CSR-SC Project and the architecture of the system want to be a first proposal from the Italian Government aimed at starting further reflections with the social partners and interested *stakeholders* at national and European level.
Numerous elements of both a political and strictly technical and administrative nature, including, for example, the role, the organizational structure and the internal *governance* mechanisms of the CSR Forum, the role of the Ministry of Labor and Social Policies, the operating methods with which to implement the Social Statement verification procedures, the incentive system and *moral suasion* mechanisms still need to be analyzed and discussed in depth.

b. The CSR-SC Project and businesses

With the CSR-SC Project, the Italian Government aims to involve all companies in the dissemination of socially responsible behavior and in the development of intervention policies in the CSR field, regardless of size, sector to which they belong, the type of ownership structure, the model organizational structure adopted, from the experience accumulated in the field of CSR.

If it is true, in fact, that numerous elements testify to a growing attention towards social and environmental issues on the part of large companies, it is also true that various researches carried out in Europe and in Italy indicate a lower awareness on the part of SMEs on the potential managerial advantages and competitiveness that can derive from a commitment in the CSR field. Added to this is the fact that, as noted by some studies carried out in our country, often among SMEs CSR initiatives are not made explicit in a formal strategy, have little systematicity, are not communicated with the appropriate tools, thus remaining submerged and therefore not visible.

Starting from these observations, the proposal of the Ministry of Labor and Policies
Social for a simple, flexible and modular standard, based on a set of CSRs

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performance indicators, carefully identified and selected, aim to promote a wide diffusion of the Social Statement in the industrial world.

In this sense, the Government's challenge is to involve SMEs as well, on the one hand by bringing out the virtuous behaviors already in place, on the other by promoting the adoption of a homogeneous reporting model, in order to support the measurement processes. internal performance and communication with external *stakeholders* .

A *pilot test* conducted at 24 companies that voluntarily joined the project, allowed the Ministry of Labor and Social Policies to study the applicability of the individual indicators to the various companies, up to the elaboration of a calibrated proposal, which is structured as follows: small enterprises - meaning by the expression small enterprises those that have fewer than 50 employees (See Recommendation of the Commission of the European Communities,

- 06/05/2003, concerning the definition of micro, small and medium-sized enterprises) - if interested to join the project they will have to apply the set of ***common indicators* (C)** for the drafting of the Social Statement ; medium-sized enterprises (between 50 and 250 employees) and large enterprises (over 250 employees) will have to apply, in addition to the ***common indicators* (C) ,** specific groups of additional indicators (A) specifically selected and still to be defined; Listed companies, regardless of size, must use the complete set of indicators - ***common indicator* (C)**
- and additional indicators (A) for the realization of the Social Statement.

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Table 1 - Set of Indicators and type of companies: a first proposal

	Less than 50 employees	Between 50 and 250 employees	Over 250 employees
Not quoted	***Common Indicator* (C)**	***Common Indicator* (C)** plus *clusters* of additional supplementary indicators to be defined (A)	***Common Indicator* (C)** plus *clusters* of additional supplementary indicators to be defined (A)
Listed	Complete set of indicators ***Common Indicator* (C)** plus all additional indicators (A)		

As can be seen from the table, the Government's proposal aims to adapt to the different needs and the different availability of resources that characterize and distinguish SMEs from large enterprises. On the other hand, it is evident that companies already able to use a larger number of indicators than the minimum set required to join the project can do so, using the other suggested performance measures and adapting them to their own dimensional and organizational specificities. Please note, however, as previously examined, that where some additional indicators are not applicable to the specific company due to sectorial and / or organizational factors, the reasons must be duly specified and motivated by management in the preparation of the Social Statement.

Finally, further adaptations of the set of indicators at the sectoral level (manufacturing, banking and insurance, large-scale distribution) may be envisaged in order to grasp and enhance the implications of the industrial structure on the prevailing business models.

Therefore, all companies, if effectively engaged in the CSR field, can find in the Government proposal an opportunity to improve their image, their reputation, increasing the trust of *stakeholders,* without having to incur additional costs or without having to implement heavy and onerous procedures. .

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Social Statement and Indicator Set

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1. Social Statement and Indicator Set

The **Social Statement** (SS) is a **voluntary tool,** designed primarily to **guide** companies in reporting their social benefits, standardizing the way information is collected and presented and encouraging forms of comparison and evaluation of the results obtained.

Through the dissemination of the Social Statement, the Ministry of Labor and Social Policies aims to increase the degree of awareness of companies on social, environmental and sustainability issues, promoting the dissemination of a **culture of responsibility** within the industrial system.

The Social Statement also wants to respond to the growing requests for information coming from multiple categories of *stakeholders* on the issues of *Corporate Social Responsibility.* The definition of a tool based on a clear and consolidated reporting model aims to ensure greater transparency in business communication, for the protection of consumers and for the benefit of all citizens.

The Social Statement aims to be a **simple, modular** and **flexible tool,** to allow all companies - regardless of size, sector, legal nature, experience in *reporting,* etc. - to adhere to the system defined by the Government.

In this context, the Ministry of Labor and Social Policies wanted to pay particular attention to **small and medium-sized enterprises** (SMEs), which are, as is well known, a fundamental component of the Italian industrial system. Therefore, we wanted to prepare a tool that does not constrain this category of actors, but starts from their needs, offering new interesting opportunities in a managerial and competitive key.

The Social Statement is based on the definition of CSR given by the European Commission in the Green Paper, published in 2001. According to this approach, *Corporate Social Responsibility* is "the voluntary integration by companies of social and ecological concerns into their operations and in their relations with interested parties ", that is, according to the definition contained in the original document *" a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis ".*

Again from the definition of CSR formulated in the Green Paper, it is clear that being socially responsible implies **going beyond the simple respect of current legislation,** "investing " more " in human capital, in the environment and in relations with interested parties".

Starting from these assumptions and following a comparison with different categories of *stakeholders,* the Ministry of Labor and Social Policies has developed a

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proposal to guide companies in the preparation of the Social Statement.
The proposal is divided into two fundamental parts: a.
the company **data sheet ;** b. the **indicator set.**

to. The data sheet of the company The data

sheet aims to focus on the general characteristics of the company that decides to adopt the Social Statement.
The main information required are:

• first name;

• legal nature of the organization (srl, SpA, Cooperative, etc.); • business sector (or sectors in which it mainly operates); • revenue; • headquarters; • secondary offices; • main reference markets; • number of employees.

In addition, more specific information must be reported in the personal data sheet, aimed at identifying the company's commitment in the area of *Corporate Social Responsibility.*
Therefore, companies are requested to report the adoption of tools such as Codes of Conduct, Management Systems (for example, quality systems, environmental and safety management systems), certifications and social, environmental and sustainability *reports . .*
These documents can be attached to the Social Statement to testify the company's commitment to the issues in question.

The Social Statement, therefore, is not intended to replace "recognized" public and / or private initiatives on the subject of corporate social responsibility, but must be considered a complement to these projects. The approach indicated by the Ministry of Labor and Social Policies aims, if ever, to enhance these experiences, with the ultimate goal of promoting greater transparency and clarity in the information provided to *stakeholders.*

b. The set of indicators

The **set of indicators** is the heart of the Social Statement.

Any process carried out by an organization requires effective and efficient measurement mechanisms and tools. The measurement activity is used to support decision makers in defining strategic and tactical objectives, allows you to monitor the efforts made to achieve these objectives, allows you to evaluate the performance obtained and compare these performances over time and space.

As is known, indicators are measures which, through a simplification of reality, have the objective of detecting and / or describing complex and difficult phenomena.

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representation, balancing two divergent needs: scientific accuracy and ability to synthesize.

In the CSR-SC Project, the set of indicators has the specific purpose of monitoring the commitment and the activities carried out by the company in terms of CSR, supporting decision-making processes e implementation. To do this, through a series of discussions with interested parties and after a *pilot testing* phase on companies led to the identification and selection of one set of indicators.

A detailed examination was conducted for each indicator. They have been analyzed and discussed elements such as:

- the relevance with respect to the notion of CSR;
- comprehensibility for businesses;
- the producibility of the information functional to the determination of the indicator (for example, any documentary material);
- the method of detection and measurement; •

applicability with respect to the different types of companies.

In the final scheme, the individual indicators are organized in a *framework* divided into three levels in which a *stakeholder* -oriented approach was favored .
Therefore the chart of accounts of the Social Statement is divided into:

- **categories:** groups of *stakeholders* which specific families *(clusters)* of indicators;
- **aspects,** thematic areas monitored by groups of *performance indicators,* in the context of a certain category of *stakeholder;*
- **indicators,** or qualitative and quantitative measures that provide information related to a specific aspect. They can be used to check and demonstrate the performance of an organization.

Indicators can be **qualitative** (for example, where description is required of a project or initiative carried out by the company) and **quantitative** (in cases where the information requested must be expressed in numerical form - percentage, ratio, quotient, economic or financial data, etc.).

The set of indicators has been divided into two main categories:

- **common indicators** (C), which must be used by all companies for the creation of the Social Statement (from SMEs to large companies);
- **additional indicators** (A), which can be applied to major companies size (starting from 50 employees) based on specific criteria, supporting e integrating common indicators.

The set of indicators and the Social Statement are meant to be an opportunity to guide companies towards objectives of excellence in CSR reporting methods, favoring the continuous improvement of company performance in this field.

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In this sense, if some of the **additional indicators** indicated are **not applicable** to the company due to factors related to its structural and / or organizational characteristics (size, sector to which it belongs, legal nature and ownership structure, complexity of data collection and / or measurement required), the reasons underlying the exclusion must be duly specified and motivated by management.

2. List of Indicators

Below is the **complete set of indicators** identified for the CSR-SC Project.
The indicators are divided into eight categories, based on the different *stakeholder groups:*

1. Human Resources

2. Members / Shareholders and the Financial Community

3. Customers

4. Suppliers

5. Financial partners

6. State, local authorities and public administration

7. Community

8. Environment

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Complete list of indicators

Categories, aspects and indicators	C / AXY	
1. Human resources		
1.1. Staff composition		
1.1.1 Categories 1.1.2	TO	•
Age	TO	•
1.1.3 Seniority	TO	•
1.1.4 Territorial origin	TO	•
1.1.5 Nationality	TO	•
1.1.6 Type of contract 1.1.7 Educational	TO	•
qualification	TO	•
1.2. Turnover		
1.2.1 Employment policies 1.2.2	TO •	
Employees and non-employees 1.2.3	TO	•
Terminations (by type)	TO	•
1.3. Equal opportunities		
1.3.1 Male and female personnel (at the level of managers and managers)	TO	•
1.3.2 Relationship between male and female wages (by category and seniority) 1.3.3 Policy towards	TO	•
people with disabilities and minorities in general **Training**	C •	•
1.4.		
1.4.1 Training projects (typology)	TO •	
1.4.2 Hours of training by category (excluding training required by law or by contract)	C.	•
1.4.3 Stage **1.5.**	TO	•
Working hours by category	TO	•
1.6. Remuneration methods		
1.6.1 Average gross wages	TO	•
1.6.2 Career paths	TO •	•
1.6.3 Incentive systems	TO •	•
1.7. Absences		
1.7.1 Days of absence	TO	•
1.7.2 Reason	TO	•
1.8. Benefits for employees	C •	•
1.9. Industrial relations		
1.9.1 Respect for the rights of association and collective bargaining 1.9.2 Percentage	TO •	•
of employees registered in the trade union 1.9.3 Other (strike hours, participation of	TO	•
workers in corporate governance, etc.)	TO •	•
1.10. Internal communication	TO •	
1.11. Health and safety in the workplace		
1.11.1 Accidents and illnesses	C •	•
1.11.2 Projects **1.12.**	TO •	
Staff satisfaction		
1.12.1 Internal *customer satisfaction* research	TO •	•
1.12.2 Projects **1.13.**	TO •	
Protection of workers' rights	C •	
1.13.1 Child Labor	TO •	•
1.13.2 Forced Labor	TO •	
1.14. Disciplinary measures and litigation	TO	•

Legend:
***C** = common indicators; **A** = additional indicators*
***X** = qualitative indicators; **Y** = quantitative indicators*

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Categories, aspects and indicators	C / AXY
2. *Members / Shareholders and the financial community*	
2.1. Composition of the share capital	
2.1.1. Number of shareholders by type of shares 2.1.2. Member segmentation by category **2.2.**	TO • •
Remuneration of shareholders / members (share ratios and indicators)	
2.2.1. Earning per share	TO •
2.2.2. Dividends	TO •
2.2.3. Price / earnings per share 2.2.4. Other (e.g. rebate, mandatory contributions for mutual funds)	TO • •
2.3. Price trend 2.4.	TO •
Rating	TO••
2.5. Shareholders' participation in the government and protection of minorities	
2.5.1. Presence of independent directors on the BoD	TO • •
2.5.2. Presence of minority shareholders on the Board of Directors	TO • •
2.5.3. Frequency of BoD meetings 2.5.4. Other (for example, adherence to self-regulation codes) **2.6.**	TO • •
Concessions and services for *Investor*	TO •
2.7. *relation* members	
2.7.1 Communication and reporting activities	C •
2.7.2. Presentations and institutional documents	TO •
2.7.3. *Roadshow*	TO••
2.7.4. *One to one* meetings	TO••
2.7.5. Internet communication development 2.7.6. Other (e.g. open days)	TO • •
3. *Customers*	
3.1. Customer characteristics	
3.1.1 Breakdown of customers by categories 3.1.2. Breakdown of customers by type of offer **3.2.**	TO • •
Market development	
3.2.1. New customers	TO••
3.2.2. New products / services	TO • •
3.3. *Customer satisfaction and customer loyalty*	
3.3.1. *Customer satisfaction* initiatives (research, measurement and use initiatives, call center and complaints management)	TO • •
3.3.2. *Customer loyalty* initiatives **3.4.**	TO••
Product / service information and labeling (safety, LCA, voluntary initiatives) C • Products / services with an	•
3.5. ethical-environmental connotation (for example with high social utility) A ••	
3.6. Promotional policies (compliance with self-regulatory codes)	TO••
3.7. Privacy protection	TO••

Legend:
***C** = common indicators; **A** = additional indicators*
***X** = qualitative indicators; **Y** = quantitative indicators*

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Categories, aspects and indicators	C / AXY	
4. Providers		
4.1. Supplier management policy	C •	•
4.1.1. Breakdown of suppliers by category	TO •	•
4.1.2. Selection of suppliers	TO •	•
4.1.3. Communication, awareness and information	TO •	•
4.2. Negotiating conditions	C •	•
5. Financial partners		
5.1. Relations with banks	TO •	
5.2. Relations with insurance companies	TO •	
5.3. Relations with financial services companies (e.g. leasing companies)	TO •	
6. State, local authorities and public administration		
6.1. Taxes, duties and taxes	TO••	
6.2. Relations with local authorities	TO •	
6.3. Rules and ethical codes for compliance with the law		
6.3.1. Rules and codes for compliance with the law and internal *auditing* systems	C •	
6.3.2. Compliance checks and inspections 6.4.	TO •	•
Contributions, concessions or subsidized loans	TO••	
7. Community		
7.1. *Corporate giving*	C •	•
7.2. Direct contributions in the various areas of intervention		
7.2.1. Education and training	C •	•
7.2.2. Culture	C •	•
7.2.3. Sport	C •	•
7.2.4. Research and innovation	C •	•
7.2.5. Social solidarity (including international)	C •	•
7.2.6. Other (e.g. volunteering, community kindergarten places)	C •	•
7.3. Communication and community involvement *(stakeholder engagement)* C •		
7.4. Relations with the media	TO••	
7.5. Virtual community		
7.5.1. Contacts (characteristics and analysis)	TO •	•
7.5.2. *Security* 7.5.3.	TO •	
Relationship management tools	TO •	•
7.6. Corruption prevention	C •	
8. Environment		
8.1. Consumption of energy, materials and	C •	•
emissions 8.1.1. Energy 8.1.2. Water 8.1.3. Raw	TO••	
materials, auxiliary materials and packaging 8.1.4.	TO••	
Emissions in the atmosphere	TO •	•
	TO •	•
8.1.5. Water drains	TO••	
8.1.6. Waste	TO••	
8.2. Environmental strategy and community relations	TO••	

Legend:
***C** = common indicators; **A** = additional indicators*
***X** = qualitative indicators; **Y** = quantitative indicators*

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3. Personal data sheet for companies

General informations

FIRST NAME

TIPO (SRL, SPA, COOPERATIVE, ETC.)

BUSINESS SECTOR

DESCRIPTION

ISTAT CODE

REVENUE

HEADQUARTERS

SECONDARY OFFICES AND OTHER PRODUCTION SITES

(ALSO REPORT POSSIBLE LOCATIONS OUTSIDE THE NATIONAL TERRITORY)

COMPANY COMPOSITION (SIMPLY SPECIFY THE OWNERSHIP STRUCTURE: SOLE OWNER, DIFFUSED SHAREHOLDER, IF SHARED, IF SHARED IN OTHER COMPANIES, ETC.)

MAIN REFERENCE MARKETS (DESCRIBE, SPECIFYING IF THE PRODUCTS / SERVICES ARE INTENDED FOR END CONSUMER AND TO WHAT EXTENT THE PRODUCTS ARE INTENDED FOR EXPORT)

N. OF EMPLOYEES SITE / MAIN OFFICE

MIDDLE AGE

NUMBER OF EMPLOYEES

OTHER SITES / OFFICES

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CSR-SC

Instruments

DOES THE COMPANY HAVE AN EXPLICIT MISSION?	YES ○	NO ○

If yes, attach documentary material

THE COMPANY IS EQUIPPED WITH SYSTEMS OF:

QUALITY MANAGEMENT	YES ○	NO ○	CERTIFICATE YES ○	NO ○
ENVIRONMENTAL MANAGEMENT	YES ○	NO ○	CERTIFICATE YES ○	NO ○
SAFETY MANAGEMENT	YES ○	NO ○	CERTIFICATE YES ○	NO ○
SOCIAL MANAGEMENT	YES ○	NO ○	CERTIFICATE YES ○	NO ○
INFORMATION PROTECTION	YES ○	NO ○	CERTIFICATE YES ○	NO ○

OTHER (SPECIFY)

|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|

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If yes, attach documentary material

DOES THE COMPANY PUBLISH SOCIAL, ENVIRONMENTAL AND / OR SUSTAINABILITY REPORTS (SPECIFY) ?

|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|

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If yes, attach documentary material

CONTACT MR. |_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|

PHONE |_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|

E-MAIL |_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|_|

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4. Indicator Tabs

An explanatory sheet aimed at facilitating has been prepared for each indicator application and to guide the reporting method according to the model below reported.

The card contains:

- progressive code and name of the indicator;
- indication of the relevance for companies (common indicator or additional indicator);
- qualitative or quantitative nature of the information requested;
- explanatory comment;
- suggested measurement methods;
- required or suggested supporting documentation.

Sample card

Indicator	Progressive code and name		
	Relevance	Qualitative	Quantities
Explanatory comment	Description of the indicator and the aims it aims to achieve.		
Measurement mode indicator	Description of the procedures to be followed for the determination of the indicator and the ways in which the measurement (supplemented, where deemed appropriate, by examples).		
Supporting documentation	Indication of the documentation that must be attached (or that yes suggests attaching) to support / guarantee the information presented.		

As regards the reference time horizon, it could be useful collect data and information and quantify / construct the different indicators over a period triennial. This would allow for more meaningful assessments to be made on the evolution of the behavior of the company and on the actions actually carried out in the field of CSR, favoring a better appreciation of the performances obtained (think, for example, to investments with a multi-year value, which may not be correct appreciated and enhanced by surveys extended to a single year).

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Categories	1. Human Resources
Wait	**1.1. Staff composition**
Indicators	1.1.1. Categories
	1.1.2. Age
	1.1.3. Seniority
	1.1.4. Territorial origin
	1.1.5. Nationality
	1.1.6. Type of contract
	1.1.7. Educational qualification

	Relevance	Qualitative	Quantities
	TO		Yup
Explanatory comment	The indicator aims to obtain a numerical picture that describes the reality company and allows to frame it in the local situation.		
Measurement mode indicator	Percentage of employees (out of total) by category, origin territorial (region or municipality depending on the size of the company and the social context), nationality, educational qualification. Average age and seniority of employees (where possible divided by category). Indication of the CCNL (s) applied to the staff (in the case of several contracts applied national labor groups indicate the distribution of staff between them and the reasons for this choice).		
Supporting documentation	Tables and graphs. Copy of the CCNL applied, copy of any documents of supplementary bargaining.		

Wait	**1.2. Turnover**
Indicator	1.2.1. Employment policies

	Relevance	Qualitative	Quantities
	TO	Yup	
Explanatory comment	The indicator aims to know the employment policies adopted by the company.		
Measurement mode indicator	Description of the employment policies adopted by the company (hiring, advancement, employee retention, etc.).		
Supporting documentation	Copy of the document containing the company policy on occupation (if and when this is formally explicit).		

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Indicator 1.2.2. Employees and non-employees

	Relevance	Qualitative	Quantities
	TO		Yup
Explanatory comment	The indicator aims to quantify the percentage of non-staff employee working for the company.		
Measurement mode indicator	Indicate the number of non-employees used by the Company divided by categories (for example: Freelancers, Co.Co.Co., Workers Temporary workers, other recently introduced employment figures). Indicate the number of employees and the number of non-employees as a percentage employees out of the total number of employees.		
Supporting documentation	Summary tables and graphs. Description of the activities for which it is most frequently used a non-employee personnel.		

Indicator 1.2.3. Terminations (by type)

	Relevance	Qualitative	Quantities
	TO		Yup
Explanatory comment	The purpose of the indicator is to identify the most frequent ways of termination of the employment relationship.		
Measurement mode indicator	Number of terminations of the employment relationship for each of the last three years on the average number of employees in force for each year. Terminations of the employment relationship divided by type (dismissals, resignations, retirements, etc.).		
Supporting documentation	Description of any particular situations that have arisen in the last few years three years (for example: redundancy, mobility, early retirement, staff reductions, etc.) and related implementation methods.		

Wait **1.3. Equal opportunities**

Indicator 1.3.1. Male and female personnel (at the level of middle managers and executives)

	Relevance	Qualitative	Quantities
	TO		Yup
Explanatory comment	The indicator aims to determine the level of application in the interior of a policy of equal opportunities between men and women.		
Measurement mode indicator	Percentage of men and women for the middle managers and executives categories.		
Supporting documentation	Indication of the tasks entrusted to women working in the company at the level managerial or middle management.		

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Indicator 1.3.2. Relationship between male and female salary (by category and seniority)

Explanatory comment	**Relevance** TO	**Qualitative**	**Quantities** Yup
	The indicator aims to clarify the correct application of the equal opportunities policy, by relating the average salaries of female and male personnel.		
Indicator measurement mode	Average gross annual salary of executives and executives, average gross annual salary of male executives and executives, average annual gross salary of female executives and executives for the past three years. These data will also be divided, where possible, by age groups.		
Supporting documentation Detection of the results achieved by means of tables, graphs, diagrams.			

Indicator 1.3.3. Policy towards people with disabilities and minorities in general

Explanatory comment	**Relevance** C.	**Qualitative** Yup	**Quantities** Yup
	The indicator is broad. It includes all aspects related to **disability** and the protection of **minorities,** both with reference to internal aspects (employees, external collaborators, *outsourcing),* and structural and logistical (for example, elimination of architectural barriers). For a definition of ***disability*** and ***minorities*** see the Glossary.		
Indicator measurement mode	Number of initiatives and brief description of them. Total costs incurred. Costs incurred on Added Value (VA). Workers (employees and non-employees) with disabilities or belonging to minorities out of total human resources employed (percentage data and absolute value). *For a definition of **employee, assimilated, collaborator** , see the Glossary.* *For the definition of **Added Value** (VA) see the Glossary.*		
Supporting documentation	Description of the actions developed in favor of people with disabilities and minorities and the investments made. *Copy of the Summary Prospectus of the personnel belonging to the Categories Protected sent annually to the Province.* Job description or summary of the tasks assigned. *Recall any attached certifications (see Personal Data Sheet).*		

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Wait	1.4. Training
Indicator	1.4.1. Training projects (typology)

	Relevance TO	Qualitative Yup	Quantities
Explanatory comment	The indicator aims to outline the training interventions (excluding the training required by law and by contract) of the company aimed at development of individual staff professionalism and growth of the company itself, without gender discrimination (category, sex, etc.).		
Measurement mode indicator	Descriptions of ongoing projects with indication of the number of employees involved and, for those concluded, with an indication of the results obtained. Indication for each project of any financing or subsidies obtained.		
Supporting documentation	**Training** plans, **training** projects used to obtain financing. *For a definition of **training** see the Glossary.*		

Indicator	1.4.2. Training hours by category (excluding training required by law or by contract)

	Relevance C.	Qualitative	Quantities Yup
Explanatory comment	The indicator aims to monitor training investments (excluding the training required by law and by contract) of the company aimed at development of individual staff professionalism and growth of the company itself, without gender discrimination (category, sex, etc.) *For a definition of **training, employee, assimilated, collaborator** see the Glossary.*		
Measurement mode indicator	Hours / employee (broken down by gender). **Calculation example** Training hours (internal + external) - compulsory training hours from contract / number of employees and similar. Costs incurred for external courses on VA.		
Supporting documentation	Collection of information documents certifying the disbursement and frequency of training courses (certificates, registers and / or training plans).		

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Indicator 1.4.3. Internship

Explanatory comment	**Relevance** TO	**Qualitative**	**Quantities** Yup
	The indicator aims to monitor the Company's availability to host internship staff and to evaluate the effectiveness of this training tool.		
Measurement mode indicator	Number of internships hosted in a year. Percentage of people hired in the year out of the total of those participating to internship. Workers from internship programs (held within the past three years at the Company) broken down by type of contract (job training, fixed term, etc.).		
Supporting documentation Internship projects, agreements with universities and training institutes.			

Wait **1.5. Working hours by category**

Explanatory comment	**Relevance** TO	**Qualitative**	**Quantities** Yup
	The indicator aims to know the working hours applied in the Company.		
Measurement mode indicator	Working hours for each category. Average weekly overtime hours, per capita, for each category. Average hours of overtime per capita by category in the week of greater activity.		
Supporting documentation Tables and graphs.			

Wait **1.6. Remuneration methods**

Indicator 1.6.1. Average gross wages

Explanatory comment	**Relevance** TO	**Qualitative**	**Quantities** Yup
	The indicator aims to determine the remuneration levels applied by the Company.		
Measurement mode indicator	Average gross annual salary for each category.		
Supporting documentation	Minimum gross annual salary for each category provided for by current CCNL applied.		

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Indicator	1.6.2. Career paths

	Relevance	Qualitative	Quantities
	TO	Yup	Yup
Explanatory comment	The indicator aims to determine the Company's policies regarding advancements and career opportunities.		
Measurement mode indicator	Description of policies regarding advancements, opportunities for career, methods and criteria for evaluating personnel. Number of Level advancements in the last year. Number of category changes (for example: from manager to manager, from employed in the framework, etc.) in the last year. Number of Executives from internal company career paths.		
Supporting documentation	Document containing in explicit form, where present, the policy in progress matter adopted by the Company. Document where the methods of progress of the personnel (responsibilities, times, proponents, subjects called to express your opinion, etc.)		

Indicator	1.6.3. Incentive systems

	Relevance	Qualitative	Quantities
	TO	Yup	Yup
Explanatory comment	The indicator aims to determine the incentive methods adopted from the Company.		
Measurement mode indicator	Description of the incentive methods adopted. Number of employees who have used the tools in the last year incentive. Average per capita value of the incentives administered.		
Supporting documentation	Detection of the results achieved by means of tables, graphs, diagrams.		

Wait	**1.7. Absences**
Indicators	1.7.1. Days of absence
	1.7.2. Causal

	Relevance	Qualitative	Quantities
	TO		Yup
Explanatory comment	The indicator aims to determine the frequency of staff absences e the most common reasons.		
Measurement mode indicator	Total number of hours of absence in a year. Average number of hours of absence per capita in a year. Percentage of reasons for absence (illness, union permit, holidays, compensatory recovery, medical examinations, paid leave, not leave paid, etc.).		
Supporting documentation	Detection of the results achieved by means of tables, graphs, diagrams.		

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Wait **1.8. Benefits for employees**

Explanatory comment	**Relevance** C.	**Qualitative** Yup	**Quantities** Yup
	The indicator aims to define forms of internal intervention aimed at improving the climate business and quality of life for employees (and their families). Excluding ***fringe benefits*** (e.g. meal vouchers, company car, cell phone). **Examples:** in-company kindergarten for employees, flexible hours, tax advice, availability of accommodation for employees (for example, in the vicinity of production sites), etc. *For a definition of **fringe benefit** see the Glossary.*		
Measurement mode indicator	N. initiatives. Costs incurred on VA. No. of employees concerned out of total.		
Supporting documentation Brief description of the initiatives carried out.			

Wait **1.9. Industrial relations**

Indicator 1.9.1. Respect for the rights of association and collective bargaining

Explanatory comment	**Relevance** TO	**Qualitative** Yup	**Quantities** Yup
	The objective of the indicator is to provide an overview of the corporate policies aimed at to ensure compliance with **the ILO conventions** on this matter. More in in detail, the indicator aims to identify the actions taken by the Company, in relation to its structures abroad.		
Measurement mode indicator	Description of the actions taken by the Company on the subject, with particular attention to its foreign structures. Description of the policies and activities carried out with reference to the **ILO conventions** on respect for the rights of association (trade union freedom) e collective bargaining not transposed by mandatory local regulations.		
Supporting documentation	Copies of agreements signed abroad with Bodies and Organizations. *Recall any attached certifications (see Personal Data Sheet).*		

Indicator 1.9.2. Percentage of employees registered with the union

Explanatory comment	**Relevance** TO	**Qualitative**	**Quantities** Yup
	The indicator aims to determine the level of unionization present in the company.		
Measurement mode indicator	Number of employees registered in the union out of total number of employees.		
Supporting documentation Detection of the results achieved by means of tables, graphs, diagrams.			

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Indicator 1.9.3. Other (strike hours, employee participation in corporate governance, etc.)

	Relevance	Qualitative	Quantities
	TO	Yup	Yup
Explanatory comment	The indicator aims to outline the level of interaction between the Company and the trade unions.		
Indicator measurement mode	Description of the ongoing initiatives promoted by the Company or by the Trade Union Representatives. Strike hours per year and percentage of employees participating in the strikes.		
Supporting documentation	Detection of the results achieved by means of tables, graphs, diagrams.		

Wait **1.10. Internal communication**

	Relevance	Qualitative	Quantities
	TO	Yup	
Explanatory comment	The indicator aims to outline the forms of internal communication implemented by the company (company newspapers, newsletters, intranet, informal communication tools made available to workers to send their comments to the top management, etc.).		
Indicator measurement mode	Brief description of the initiatives carried out with information, where available, on the level of use and satisfaction by workers.		
Supporting documentation	Examples of the tools adopted (maximum one of each type).		

Wait **1.11. Health and safety in the workplace**

Indicator 1.11.1. Injuries and illnesses

	Relevance	Qualitative	Quantities
	C.	Yup	Yup
Explanatory comment	The indicator aims to verify the company's commitment to minimizing the risk to the health and safety of workers.		
Indicator measurement mode	Calculation of the frequency and severity index (see INAIL) *(sector benchmarking* based on INAIL statistics appropriately considered). Projects carried out. **Examples:** introduction of a real Occupational Health and Safety Management System (SGSL), which, in addition to ensuring compliance with the law, allows the entire organization to improve its performance over time. *For a definition of* **the Management System ,** *see the Glossary.*		
Supporting documentation	Description of the projects launched in order to reduce accidents, as well as what has been carried out to ensure compliance with the mandatory legislation (Legislative Decree no. 626/94 and Legislative Decree 242/96 and subsequent additions / modifications on hygiene and safety at work, Legislative Decree 494/96, subsequently amended by Legislative Decree. 528/99, concerning safety in temporary or mobile construction sites). *Recall any attached certifications (see Personal Data Sheet).*		

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Indicator	1.11.2. Projects

Explanatory comment	**Relevance** TO	**Qualitative** Yup	**Quantities**
	The indicator aims to describe the company's commitment to minimize the risk to the health and safety of workers.		
Measurement mode indicator	Description of the projects started in order to reduce injuries, as well as how much made to ensure compliance with mandatory legislation.		
Supporting documentation *Refer to any attached certifications (see Personal Data Sheet).*			

Wait **1.12. Staff satisfaction**

Indicator	1.12.1. Internal *customer satisfaction* research

Explanatory comment	**Relevance** TO	**Qualitative** Yup	**Quantities** Yup
	The purpose of the indicator is to detect the control initiatives of the staff satisfaction implemented by the company.		
Measurement mode indicator	Description of the initiatives adopted. Percentage of responses obtained out of the total number of employees involved in each initiative. Summary of the findings.		
Supporting documentation	Copy of the questionnaires used or the text of the questions asked. *Recall any attached certifications (see Personal Data Sheet).*		

Indicator	1.12.2. Projects

Explanatory comment	**Relevance** TO	**Qualitative** Yup	**Quantities**
	The indicator aims to describe the Company's commitment to maximize satisfaction of its staff.		
Measurement mode indicator	Description of the projects started.		
Supporting documentation Detection of the results achieved by means of tables, graphs, diagrams.			

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Wait 1.13. Protection of workers' rights

	Relevance	Qualitative	Quantities
	C.	Yup	
Explanatory comment	The objective of the indicator is to provide an overview of the corporate structure at an international level to ensure compliance with **the ILO conventions** (Annex B).		
Indicator measurement mode	Description of the location of production and commercial units abroad owned and / or participated by the company (including forms of *Joint Venture).* Description of the activities carried out with reference to **the ILO conventions** not implemented by the mandatory local regulations.		
Supporting documentation	Description of the policies adopted for the protection of workers' rights in the countries where the production and commercial units are located. *Recall any attached certifications (see Personal Data Sheet).*		

Indicator 1.13.1. Child labor

	Relevance	Qualitative	Quantities
	TO	Yup	Yup
Explanatory comment	The objective of the indicator is to provide an overview of the corporate structure at an international level to ensure compliance with **the ILO conventions.** More in detail, the indicator aims to quantify the use of minors. It is also proposed to identify the actions taken by the company, in relation to its structures abroad (production and commercial), to control the use of minors in work activities.		
Indicator measurement mode	Number of minors employed divided by age. Description of the policies and activities carried out with reference to **the ILO conventions** on the use of child labor not implemented by mandatory local regulations.		
Supporting documentation	Copies of agreements signed abroad with Bodies and Organizations. *Recall any attached certifications (see Personal Data Sheet)*		

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Indicator	1.13.2. Forced labor

	Relevance	Qualitative	Quantities
	TO	Yup	
Explanatory comment	The objective of the indicator is to provide a picture of the company structure a international level to ensure compliance with **the ILO conventions.** More in in detail, the indicator aims to identify the actions taken by the Company, in relation to its structures abroad, to fight the use of forced labor. *For a definition of* **forced labor** *see the Glossary (Annex A).*		
Measurement mode indicator	Description of the Company's actions, in terms of forced labor, at the own foreign structures. Description of the policies and activities carried out with reference to the **ILO conventions** on the use of forced labor not implemented by the local mandatory regulations.		
Supporting documentation	Copies of agreements signed abroad with Bodies and Organizations. *Recall any attached certifications (see Personal Data Sheet)*		

Wait	**1.14. Disciplinary measures and litigation**

	Relevance	Qualitative	Quantities
	TO		Yup
Explanatory comment	The indicator aims to analyze the incidence of disciplinary measures within the company.		
Measurement mode indicator	Number of disciplinary measures adopted in the last 3 years, broken down by type (written warning, fine, suspension, etc.). Number of appeals against these measures and related outcomes. Number of shares carried by employees.		
Supporting documentation Disciplinary code.			

Categories	**2. Members / Shareholders and the financial community**
Wait	**2.1.** Share **capital composition** 2.1.1
Inidcator	Number of shareholders by type of share

	Relevance	Qualitative	Quantities
	TO		Yup
Explanatory comment	The indicator aims at knowledge and monitoring of the evolution in company ownership time.		
Measurement mode indicator	Historical series.		
Supporting documentation Shareholders' register situation.			

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Wait	2.1.2. Member segmentation by category

Explanatory comment	**Relevance** TO	**Qualitative** Yup	**Quantities** Yup
	The indicator wants to highlight the participation in the share capital from part of companies and individuals.		
Measurement mode indicator	Annual situations (minimum 3 years) of the subdivided membership structure by type of participant: type of enterprises, their control and location, area geographical area of belonging of natural persons, etc.		
Supporting documentation	Shareholders' register. Reporting through tables, graphs, diagrams.		

Wait	2.2. Remuneration of shareholders / members (share ratios and indicators)
Indicators	2.2.1. Earnings per share
	2.2.2. Dividends
	2.2.3. Price / earnings per share

Explanatory comment	**Relevance** TO	**Qualitative**	**Quantities** Yup
	• Earning per share • Dividends • Price / earnings per share The indicators aim to analyze behaviors and health status of companies, providing information on their ability to create e distribute wealth over time.		
Measurement mode indicator	Time series at least 3 years.		
Supporting documentation	Stock quotes. Annual budgets.		

Wait	2.2.4. Other (e.g. rebate, mandatory contributions for mutual funds)

Explanatory comment	**Relevance** TO	**Qualitative** Yup	**Quantities** Yup
	Indicator for use by cooperative companies. This is a broad indicator that should encompass all method of remuneration of members implemented by the cooperative in consistency with the mutual logic. *For a definition of **rebate** , see the Glossary. (Annex A)*		
Measurement mode indicator	Resources intended for members on VA. Presentation of the different methods of remuneration of shareholders. Examples: in large-scale distribution some initiatives for members are, in addition to refunds, special promotions, points collected, etc.		
Supporting documentation	Brief description, in quantitative and qualitative terms, of the initiatives carried out.		

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Wait **2.3. Price trend**

	Relevance	Qualitative	Quantities
	TO		Yup
Explanatory comment	In the case of a listed company, the indicator aims to perceive the level of confidence investors place in the company for the future.		
Measurement mode indicator	Chart of the monthly closing jobs of the stock with indication of the value maximum and minimum of fluctuation and correlation with the monthly index of closure of the reference exchange.		
Supporting documentation	Stock market lists.		

Wait **2.4. *Rating***

	Relevance	Qualitative	Quantities
	TO	Yup	Yup
Explanatory comment	The indicator is related to the trustworthiness of the company as a recipient of investments. *High ratings* awarded by an independent third party are low risk index for investors who are attracted to contribute credits \ capital.		
Measurement mode indicator	Trend over time (at least 3 years) of the value of the *rating* scale assigned according to predefined and public criteria.		
Supporting documentation	Lists of subjects included in the *ratings.* Public directories.		

Wait **2.5. Participation of shareholders in the government and protection of minorities**

Indicator 2.5.1. Presence of independent directors on the BoD

	Relevance	Qualitative	Quantities
	TO	Yup	Yup
Explanatory comment	The indicator tends to verify the real control power of the board with respect to the component that holds operational / managerial powers.		
Measurement mode indicator	Number of "independent" directors with respect to the total number. List of powers conferred.		
Supporting documentation	Corporate books.		

Indicator 2.5.2. Presence of minority shareholders on the BoD

	Relevance	Qualitative	Quantities
	TO	Yup	Yup
Explanatory comment	The indicator intends to highlight the protection of minority shareholders through adequate representation on the Board of Directors.		
Measurement mode indicator	Number of directors expressed by minorities out of the total number of members of the BoD.		
Supporting documentation	Corporate books.		

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Indicator 2.5.3. Board meeting frequency

Explanatory comment	**Relevance** TO	**Qualitative** Yup	**Quantities** Yup
	The indicator aims to monitor the actual participation of members in the business management.		
Measurement mode indicator	Trend in the annual number of meetings.		
Supporting documentation	**Company** books, lists of meetings of the Board of Directors and related OdG.		

Indicator 2.5.4. Other (adherence to self-regulation codes)

Explanatory comment	**Relevance** TO	**Qualitative** Yup	**Quantities** Yup
	The indicator aims to highlight forms of governance that favor general shareholder participation and non-discrimination against anyone.		
Measurement mode indicator	Initiatives adopted, self-regulation codes, ethical codes that protect minorities.		
Supporting documentation	Copies of codes. Board minutes. Describe the initiatives taken.		

Wait **2.6. Benefits and services for members**

Explanatory comment	**Relevance** TO	**Qualitative** Yup	**Quantities**
	The indicator aims to highlight the involvement behaviors of the associative structure beyond the profitability of the investment and the economic prospects (for example, partners who are also customers / collaborators).		
Measurement mode indicator	Description of the initiatives reserved for members (for example, discounts, promotions specials, dedicated / reserved products, etc.).		
Supporting documentation	Communications sent to recipients. Decisions of the Board of Directors.		

Wait **2.7. *Investor relation***

Indicator 2.7.1. Communication and reporting activities

Explanatory comment	**Relevance** C.	**Qualitative** Yup	**Quantities**
	The indicator intends to highlight the activity of regular information to the *shareholder* category (shareholders / shareholders) and opinion gathering, suggestions, needs.		
Measurement mode indicator	Description of the number of annual initiatives carried out and of the procedures implementation.		
Supporting documentation	**Copy of communications issued, evidence of *feedback collection.***		

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Indicator 2.7.2. Presentations and institutional documents

	Relevance	Qualitative	Quantities
	TO	Yup	
Explanatory comment	The indicator aims to monitor the regular release of information important for investors (financial statements, dissemination of news in the media, brochures, advertising material, etc.).		
Measurement mode indicator	Description of the initiatives and their frequency (time span 3 years).		
Supporting Documentation	Copies of documents.		

Indicator 2.7.3. *Roadshow*

	Relevance	Qualitative	Quantities
	TO	Yup	Yup
Explanatory comment	The indicator aims to verify communication with the *stakeholder* category in order to facilitate their presence by reducing the discomfort of moving.		
Measurement mode indicator	Number of initiatives, their frequency, coverage of the areas of the territory national / international.		
Supporting documentation	Evidence of the locations, meetings, material used for the occasion, number of participants.		

Indicator 2.7.4. *One to one* meetings

	Relevance	Qualitative	Quantities
	TO	Yup	Yup
Explanatory comment	The indicator tends to detect the company's propensity for dedicated meetings to investors in order to obtain direct *feedback* , listen to them expectations, solve dissatisfaction problems.		
Measurement mode indicator	Number of meetings \ number of shareholders. Number of meetings \ members.		
Supporting documentation	Reports \ minutes of *meetings.* Verifications by management.		

Indicator 2.7.5. Internet communication development

	Relevance	Qualitative	Quantities
	TO	Yup	Yup
Explanatory comment	The indicator tends to measure the extent of communications with investors that take place via the web.		
Measurement mode indicator	Description of the corporate website initiatives and their development in the time and areas dedicated to members and shareholders in which to report information, economic trends, forecasts, comparisons with the estimated budget.		
Supporting Documentation	Website Updates *Logbook* .		

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Indicator 2.7.6. Other (e.g. open days)

	Relevance	Qualitative	Quantities
	TO	Yup	Yup
Explanatory comment	The indicator aims to highlight moments of communication dedicated to shareholders and investors who are placed in contact in one or more days open to other *stakeholders* in order to perceive expectations, satisfaction, concerns about risks. *For a definition of **stakeholder** see the Glossary (Annex A)*		
Measurement mode indicator	Number of initiatives and their description.		
Supporting documentation	Reports press releases, articles, distributed documents.		

Categories **3. Customers**

Wait **3.1. Customer characteristics**

Indicator 3.1.1. Breakdown of customers by categories

	Relevance	Qualitative	Quantities
	TO	Yup	Yup
Explanatory comment	The aim of this indicator is to provide a more detailed picture on the company's customers, in order to make them more effective and efficient management and better identify needs and priorities. The indicator, therefore, requires a customer analysis and one subdivision by category of membership.		
Measurement mode indicator	No. of customers per category.		
Supporting documentation	Prospectus of customers broken down by category (with particular attention to customers belonging to a group), including the last date of updating and periodicity of verification / updating. Description of any present procedure / model management / customer database.		

Indicator 3.1.2. Breakdown of customers by type of offer

	Relevance	Qualitative	Quantities
	TO	Yup	Yup
Explanatory comment	The objective of this indicator is to provide information on management of customers with the aim also of better identifying the needs / expectations and priorities of the same.		
Measurement mode indicator	No. of customers by type of offer.		
Supporting documentation	Customer prospectus broken down by type of offer, including last update date and verification / update frequency. Presentation of a possible customer management procedure or one specific archive / customer database.		

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Wait	3.2. Market development
Indicator	3.2.1. New customers

	Relevance	Qualitative	Quantities
	TO	Yup	Yup
Explanatory comment	The indicator aims to complete the description of the company's activities and market, requiring the identification and description of new customers acquired (new in the market and / or belonging to the competition), giving the possibility / helping to identify new niches of market and plan strategies to increase existing activities and / or develop them new.		
Indicator measurement mode	Detection of the “acquisition of new customers” trend with considerations and comments.		
Supporting documentation	Presentation of any customer management procedure or of a specific customer database / archive.		

Indicator	3.2.2. New products / services

	Relevance	Qualitative	Quantities
	TO	Yup	Yup
Explanatory comment	The indicator evaluates the company's commitment to “reading and listening” to the needs of customers and the market and translating these needs / expectations into planning and development of new products / services. Furthermore, the indicator aims to monitor the company's improvement / renewal / evolution process over time.		
Indicator measurement mode	Expenditure on VA (broken down by market research, development, production). N ° projects of new products / services.		
Supporting documentation	Description of the new types of products / services. To this end, the origin of this initiative can be specified (internal input, from customer request, from market research) and the results obtained (acquisition of new customers, expansion of the business and / or company size, better management of resources, etc.).		

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Wait	3.3. *Customer satisfaction* and *customer loyalty* 3.3.1.
Indicator	*Customer satisfaction* initiatives (research, measurement and use initiatives, call centers and complaints management)

	Relevance	Qualitative	Quantities
	TO	Yup	Yup
Explanatory comment	The indicator evaluates the actions of the company in *follow up,* in the analysis and measurement of the satisfaction of its customers, with the aim of satisfying the expectations of its customers, resolving dissatisfactions and preventing them, forging closer ties and developing new market opportunities . The indicator, therefore, requires a process of approach and relationship with customers, with tools suitable for the activity and services / products offered by the company and for the different types of customers *(call center,* complaints office, periodic meetings, etc.) , and an efficient and effective method of using the collected data.		
Indicator measurement mode	No. of *customer satisfaction / customer perception* measurement actions . No. of shares / requests from customers. No. of actions / customer complaints. *Benchmark.*		
Supporting documentation	Description of the methods and tools used for the collection, verification, analysis and use with actions for improvement / resolution of customer problems, including the frequency adopted. Description and comment on the results of the actions implemented and on the perception of customers.		

Indicator	3.3.2. *Customer loyalty* initiatives

	Relevance	Qualitative	Quantities
	TO	Yup	Yup
Explanatory comment	The indicator aims to assess how and to what extent a company interfaces with its customers and listens / responds to their requests / expectations / expectations, taking action to consolidate and increase their *loyalty.*		
Indicator measurement mode	*Loyalty* curve by customer / category with a distinction between: repeated request for services / products and request for additional products / services other than those usually purchased. Duration of contracts. Expenses on loyalty activities / total expenses.		
Supporting documentation	Description of the activities implemented and the tools used to satisfy customers and to maintain and increase their loyalty. Description of any present procedure / management model / customer database.		

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Wait **3.4. Product / service information and labeling (safety, LCA, voluntary initiatives)**

Explanatory comment	**Relevance** C.	**Qualitative** Yup	**Quantities** Yup
	The purpose of the indicator is to evaluate the company's commitment to creating products / services that protect the interests of the customer and the consumer and to ensure transparent communication on the quality, environmental impact and safety of the products themselves. Reference is made to the methods of study and description of the product, the communication on correct use, voluntary initiatives (for example, *Ecolabel, Environmental Product Declaration,* certification marks of organic products, *Social Label* such as *Fair Trade,* etc.), which go beyond simple *compliance,* i.e. compliance with current legislation. These are, therefore, declarations made by the company, spontaneous, precise and verifiable.		
Indicator measurement mode	List of products / services with the indicated characteristics. % turnover of "labeled" products / services on total turnover. **Examples:** in the case of banks, reference could be made to products with particular characteristics (ethical funds, forms of C / C for which part of the commissions / interest is devolved, to be paid by the bank, for charitable purposes) and to information mechanisms that go beyond the law and ABI regulations.		
Supporting documentation	Obtained certifications, labels and information released voluntarily.		

Wait **3.5. Products / services with an ethical-environmental connotation (for example, high social utility)**

Explanatory comment	**Relevance** TO	**Qualitative** Yup	**Quantities** Yup
	The indicator requires particular attention paid to the offer of services / products with evident and demonstrable ethical-environmental value.		
Indicator measurement mode	No. of products-services with ethical-environmental connotations / tot products services. Expenditure on research, production, maintenance of products-services with an ethical-environmental connotation / total expenditure. Profit products with ethical-environmental connotations / tot products services.		
Supporting documentation	Description of products / services with an ethical-environmental connotation with justification and demonstration of this connotation. Description of the ethical and environmental impacts generated by these products / services.		

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Wait

3.6. Promotional policies (for example, compliance with self-regulatory codes)

	Relevance	Qualitative	Quantities
	TO	Yup	Yup
Explanatory comment	The indicator evaluates the methods used by the company in promoting products / services offered, with particular attention to the completeness of the information, respect for existing and potential customers, on principles ethical-environmental.		
Measurement mode indicator	Spending on promotional activities / revenues.		
Supporting documentation	Description of promotional activities for each category of product / service and expected / actual responses from customers.		

Wait

3.7. Privacy protection

	Relevance	Qualitative	Quantities
	TO	Yup	Yup
Explanatory comment	The indicator aims to analyze the actions aimed at maintaining and guarantee the protection of privacy, with reference to data and behavior, of customers, which **go beyond simple *compliance*, that is compliance with current legislation.** Therefore, the Company is asked to activate procedures / tools able to safeguard this requirement, and to communicate them to customers (or in any case, ask customers to authorize the use of data with detailed description of the methods of use and purpose of the data), too for products / services offered for which the current legislation does not make explicit reference (for example, *fidelity card,* etc.).		
Measurement mode indicator	Investment in privacy protection actions. No. of products-services subject to privacy protection / Total No.		
Supporting documentation	Description of the actions activated to protect privacy and communication to customers. Comment and description of customer response / perception also for the authorization to use the data.		

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Categories	4. Suppliers
Wait	4.1. Supplier management policies

	Relevance	Qualitative	Quantities
	C.	Yup	Yup
Explanatory comment	The objective of the indicator is to provide a picture of direct suppliers (in particularly those most significant for the *core business)* and policies, implemented by the company, aimed at involvement and empowerment of the suppliers themselves on social, environmental and safety issues (eg example, location of production units and compliance with conventions ILO by direct suppliers).		
Measurement mode indicator	Criteria for selecting direct suppliers, significant for the core business, aimed at involving and empowering social, environmental and safety. Involvement and empowerment initiatives on social issues, environmental and safety.		
Supporting documentation	Description of the selection criteria adopted as part of the processes of *Vendor Rating.* Description of the involvement, empowerment initiatives e measure of their effectiveness. *Recall any attached certifications (see Personal Data Sheet).*		

Indicator	4.1.1. Breakdown of suppliers by category

	Relevance	Qualitative	Quantities
	TO	Yup	Yup
Explanatory comment	The indicator aims to evaluate the company's actions in identifying, selecting and managing in the most effective and efficient way i its suppliers, also to identify more precisely their needs e requests.		
Measurement mode indicator	No. of suppliers per category.		
Supporting documentation	Prospectus of suppliers broken down by category, including the latest date of updating and periodicity of verification / updating. Description of any present procedure / model management / supplier database.		

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Indicator 4.1.2. Selection of suppliers

	Relevance	Qualitative	Quantities
	TO	Yup	Yup
Explanatory comment	The purpose of the indicator is to evaluate the research and selection actions of suppliers also with considerations on the management systems activated and implemented by them on the services and products offered to the company (for example, management of the quality, environment, safety, social system) and / or procedures and policies signed. In particular, more attention is paid to those suppliers who significantly impact on the characteristics (quality, environment, safety, ethical and social) of the products / services offered by the company and on the processes, for which consideration and evaluation actions are required of companies. . A careful analysis and management is required for suppliers outside the EU, in particular with sites in developing countries: for this purpose, the activation of actions to check the existence and application of policies in compliance with the agreements is required. ILO and international.		
Indicator measurement mode	No. of suppliers by category with management systems / total. No. of suppliers with non-EU sites by category.		
Supporting documentation	Description and comment on the identification, research and selection of suppliers and any certificates. Description of actions taken to improve the performance (qualitative, environmental, ethical-social) of suppliers.		

Indicator 4.1.3. Communication, awareness and information

	Relevance	Qualitative	Quantities
	TO	Yup	Yup
Explanatory comment	With this indicator, attention is paid to company policies and actions aimed at: • communicating to suppliers the policies, principles and procedures adopted to protect the principles of quality, sustainability, respect for the environment, ethical and social; • to sensitize suppliers to compliance with these principles and to the activation of parallel procedures and policies.		
Indicator measurement mode	No. of suppliers that actively respond to these principles / total suppliers. No. of communication-awareness actions.		
Supporting documentation	Description of the activities adopted for the communication and awareness of suppliers. Any specific agreements.		

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Wait **4.2. Negotiating conditions**

Explanatory comment	**Relevance** C.	**Qualitative** Yup	**Quantities** Yup
	The objective of the indicator is to evaluate the company's payment policy applied to suppliers. The assessment could be divided into classes of amount of invoices and related maximum payment times. This in order to correctly highlight the policies adopted and implemented by the company.		
Measurement mode indicator	Payment terms applied and relative *benchmarking* (references Cerved and Sole 24 Ore for homogeneous size classes).		
Supporting documentation	Copy of standard contracts.		

Categories **5. Financial partners**

Wait **5.1. Relations with banks**

Explanatory comment	**Relevance** TO	**Qualitative** Yup	**Quantities**
	The indicator points to highlight the elements for partner selection (for example, ethical behavior, composition of employment, distribution of profits) and reciprocally the methods of communication of the risk profile of the company.		
Measurement mode indicator	Bank *rating* , balance sheet information, company analysis factors for business risk and financial risk.		
Supporting documentation	Documented partner assessments, business risk information. Description of the selection criteria adopted.		

Wait **5.2. Relations with insurance companies**

Explanatory comment	**Relevance** TO	**Qualitative** Yup	**Quantities**
	The indicator points to highlight the elements for partner selection (for example, ethical behavior, use of the collection, distribution of profits) and reciprocally the means of communicating the risk profile of the company.		
Measurement mode indicator	Insurance company *rating* , balance sheet information, methods of assessing corporate risks.		
Supporting documentation	Documented partner evaluations, written evaluation information of business risks subject to insurance. Description of the selection criteria adopted.		

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Wait **5.3. Relations with financial services companies (e.g. leasing companies)**

	Relevance	Qualitative	Quantities
	TO	Yup	
Explanatory comment	The indicator aims to highlight the proactive behaviors of the company towards the category of *stakeholders* (for example, preliminary assessment of ethical behavior, use of profits, management policies). *For a definition of **stakeholder** see the Glossary (Annex A).*		
Measurement mode indicator	Evaluation procedures used.		
Supporting documentation	Documentation of the evaluation and selection activities performed.		

Categories 6. State, local authorities and public administration

Wait **6.1. Taxes, duties and taxes**

	Relevance	Qualitative	Quantities
	TO	Yup	Yup
Explanatory comment	In order to understand the company's contribution to the development of the system territory in which it is inserted, the indicator measures the wealth generated by the company and distributed, in various forms, to public entities.		
Measurement mode indicator	Quantification of the various taxes paid (Irap, Irpeg, Ici, stamp duties and register) in absolute values and as a percentage of the VA.		
Supporting documentation	Description of the trend over time also through tables, graphs, diagrams.		

Wait **6.2. Relations with local authorities**

	Relevance	Qualitative	Quantities
	TO	Yup	
Explanatory comment	The indicator aims to analyze the relationships between the company and the Public Institutions, highlighting forms of involvement and / or partnership. For example, joining voluntary agreements or agreements of Program on specific initiatives with economic value (development of the territory), environmental or social.		
Measurement mode indicator	Description of the initiatives, related objectives and status of implementation (time span three years).		
Supporting Documentation Any signed agreements.			

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Wait	6.3. Rules and ethical codes for compliance with the law
Indicator	6.3.1. Rules and codes for compliance with the law and internal *auditing* systems

	Relevance C (where they exist)	Qualitative Yup	Quantities
Explanatory comment	The indicator assesses the existence of explicit policies and internal self-control systems (adopted on a voluntary basis) to ensure compliance with law.		
Measurement mode indicator	Adoption of codes of conduct and internal rules and implementation of related control systems.		
Supporting documentation	Codes and standards used. Description of the control activities carried out. The documentation integrates what is indicated in the Personal Data Sheet.		

Indicator	6.3.2. Compliance checks and inspections

	Relevance TO	Qualitative Yup	Quantities Yup
Explanatory comment	The objective is to detect the degree of *compliance* of the company with respect to regulations in force, in order to verify the consistency between behaviors declared (codes of conduct, codes of ethics, policies adopted, etc.) e what has been implemented.		
Measurement mode indicator	Number and type of checks by the public and non-public authorities conformity disputed.		
Supporting documentation	Public Authority notifications and reports.		

Wait	6.4. Contributions, concessions or subsidized loans received

	Relevance TO	Qualitative Yup	Quantities Yup
Explanatory comment	The indicator allows you to highlight whether the company has received, second different modalities, resources from public actors.		
Measurement mode indicator	Description of the procedures for requesting funds, for planning of the activities financed, for the execution of the activities and for theirs reporting (three-year period). Description of the type of projects financed and the results obtained.		
Supporting documentation	Documentation relating to reporting and operational activities related (a three-year period is suggested).		

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Categories	7. Community
Wait	7.1. *Corporate giving*

	Relevance C.	Qualitative Yup	Quantities Yup
Explanatory comment	The indicator evaluates the company's social commitment (with reference, for example, to solidarity, culture, school, but also environmental recovery) through donations and other donations. *For a definition of* ***corporate giving*** *, see the Glossary (Annex A).*		
Indicator measurement mode	Expenses on VA. Beneficiaries / Supported Initiatives.		
Supporting documentation	Description of the beneficiaries and related initiatives supported. In this context, it would be useful to clarify whether any intervention priorities have been defined within the company. It would also be useful to clarify who the initiative originates from within the company (which function, department, department) and for what reasons. Attach any expense documents.		

Wait	7.2. Direct contributions in the various areas of intervention
Indicators	7.2.1. Education and training
	7.2.2. Culture
	7.2.3. Sport

	Relevance C.	Qualitative Yup	Quantities Yup
Explanatory comment	The indicator evaluates the company's commitment to social issues through investments and other activities carried out **directly** in the field of education (for example, organization of training sessions in schools on issues of social / environmental value or promotion of courses that are functional to training needs of qualified human capital) and / or culture (organization of cultural initiatives) and / or sport *(active sponsorship* of sporting events with positive social repercussions on the community, through, for example, the strong involvement of young people). *For a definition of* **direct contributions** *see the Glossary (Annex A).*		
Indicator measurement mode	Expenses on VA or Turnover. Initiatives implemented.		
Supporting documentation	Description of the initiatives carried out in order to allow an effective appreciation of the social values. In this context, it would be useful to describe the structure of the project, especially where it has a multi-year duration, and to identify the beneficiaries.		

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Indicator	7.2.4. Research and innovation

Explanatory comment	**Relevance** C.	**Qualitative** Yup	**Quantities** Yup
	The indicator evaluates the company's commitment to research and innovation. Innovation, in particular, can concern production processes *(operations,* logistics, information management, etc.) and products. It is evident that this commitment has, in the first place, a positive impact on the competitiveness of the company and, therefore, on its value, that is, on the value of its economic capital. However, innovation also and above all has a broader value: the efforts conducted by the company in this field are aimed at guaranteeing its sustainability, i.e. its ability to last over time, creating value for *stakeholders* and for the community. in general, thus contributing to the development of the country system. Comparison with national (and European) statistics in the sector, for homogeneous dimensional classes. *For a definition of* ***stakeholder*** *see the Glossary (Annex A).*		
Indicator measurement mode	Expenses on VA or Turnover. Research projects.		
Supporting documentation	Description of the investments made and the research projects, paying close attention to the multi-year dimension of innovative interventions.		

Indicator	7.2.5. Social solidarity (including international)

Explanatory comment	**Relevance** C.	**Qualitative** Yup	**Quantities** Yup
	The indicator evaluates the company's commitment in the field of social solidarity (from assistance, to health care, to interventions in favor of disadvantaged groups and / or individuals, etc.), also internationally. For example, direct investment initiatives in developing countries (hospitals, kindergartens, schools, or other interventions for local economic development) or, as regards the local community, active *sponsorship* of home care programs for the elderly or rehabilitation programs for drug addicts, etc.		
Indicator measurement mode	Expenses on VA or turnover. Initiatives implemented.		
Supporting documentation	Description of the initiatives carried out. It would be useful to describe the structure of the project, especially where it has a multi-year duration, and to identify the beneficiaries.		

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Indicator	7.2.6. Other (e.g. volunteering, community kindergarten places)

	Relevance	Qualitative	Quantities
	C.	Yup	Yup
Explanatory comment	The indicator evaluates the company's commitment in the field of responsibility social through initiatives other than those included in the points previous. **Examples:** volunteering promoted by companies, opening of the kindergarten (possibly established for the internal) also to the external community, recovery interventions of areas of environmental value, etc.		
Measurement mode indicator	Expenses on VA or Turnover. N ° hours dedicated.		
Supporting documentation	Description of the initiatives carried out in order to allow an effective appreciation of social values. In this context, it would be useful to describe the structure of the project, especially where it has a multi-year duration, and identify the subjects benefited. Furthermore, it may be appropriate to clarify the mechanisms of functioning of some particular initiatives. For example, for the volunteering promoted by companies, it can be referred to, wherever it is an option actually adopted, at the bank of hours.		

Wait	**7.3. Communication and community involvement *(stakeholder engagement)***

	Relevance	Qualitative	Quantities
	C.	Yup	
Explanatory comment	The indicator evaluates the communication and involvement actions of *stakeholders,* in particular those present in the community (citizens, NGOs, media, etc.). Examples in this sense can be initiatives as Factories and Open Plants, the organization of moments of presentation of social or sustainability reports, structured processes of comparison with *stakeholders* to identify indicators for corporate performance measurement, etc. *For a definition of **stakeholder** see the Glossary (Annex A).*		
Measurement mode indicator	Description of communication / dialogue and involvement activities carried out by the company and aimed at *stakeholders.*		
Supporting documentation	Description of the activities carried out and the categories of *stakeholders* involved. Any other documentary material capable of highlighting the relationships established with *stakeholders.*		

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Wait

7.4. Relations with the media

	Relevance	Qualitative	Quantities
	TO	Yup	Yup
Explanatory comment	The indicator aims to analyze the relationship between the company and the means of communication (press, television, radio). The objective is to evaluate the degree of *disclosure* of the company and the level of attention to media issues.		
Measurement mode indicator	Number of press conferences held and subject of the initiatives. Costs / investments in media relations activity on VA or turnover. Existence of organizational units dedicated to the management of relations with i average.		
Supporting documentation Description and evidence of the initiatives carried out.			

Wait

7.5. Virtual community

Indicator 7.5.1. Contacts (characteristics and analysis)

	Relevance	Qualitative	Quantities
	TO	Yup	Yup
Explanatory comment	In light of the importance of the Internet and digital technologies, the indicator aims to examine the number, profile and characteristics of subjects who contact the company through the use of the network.		
Measurement mode indicator	Existence of a company portal / website (type and characteristics). Number of contacts registered on average per day. Monitoring of the characteristics of users who connect to the site of the company.		
Supporting documentation	Any analysis regarding company-user interactions through the portal / site on the Internet.		

Indicator 7.5.2. *Security*

	Relevance	Qualitative	Quantities
	TO	Yup	
Explanatory comment	How to protect "sensitive" information (personal data, details of payment, etc.) in addition to the provisions of the privacy legislation.		
Measurement mode indicator	Description of the projects carried out by the company to protect and safeguard the interests of users (customers, suppliers, other *stakeholders)* who interact with the company via the Internet. *For a definition of **stakeholder** see the Glossary (Annex A).*		
Supporting documentation Description and evidence of the initiatives carried out.			

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Indicator 7.5.3. Relationship management tools

	Relevance	Qualitative	Quantities
	TO	Yup	Yup
Explanatory comment	The indicator wants to monitor any forms of relationship management with the *stakeholders* realized through the specific support of the Internet (for example, *online forums,* information campaigns, targeted services, etc.). *For a definition of **stakeholder** see the Glossary (Annex A).*		
Measurement mode indicator	Description of the initiatives carried out and results achieved.		
Supporting documentation	Description of the activities carried out. Any prospectuses.		

Wait **7.6. Corruption prevention**

	Relevance	Qualitative	Quantities
	C.	Yup	
Explanatory comment	The indicator evaluates the existence of explicit policies and internal self-control systems to ensure that no corruption practices occur and, more generally, unethical behavior.		
Measurement mode indicator	Adoption of self-regulatory codes and internal regulations.		
Supporting documentation	Codes and standards used. Description of the activities carried out.		

Categories **8. Environment**

Wait **8.1. Consumption of energy, materials and emissions**

	Relevance	Qualitative	Quantities
	C.	Yup	Yup
Explanatory comment	The indicator evaluates the company's commitment to sustainability environmental in terms of reduction, beyond the limits established by the regulations of reference, the consumption of raw materials (input) and polluting emissions (output, i.e. emissions into air, discharges into water, noise, waste, etc.).		
Measurement mode indicator	Number of initiatives developed to minimize the company's environmental impacts (processes, products, etc.) and related improvement objectives. Also describe the personnel training and awareness activities carried out. **Examples:** investments in a water recirculation system in order to reduce the use of water resources in the plant or replace dangerous raw materials with lower impact products.		
Supporting documentation	Description of the initiatives and indication of the expected / recorded results (historical series). Where there are Environmental Management Systems (EMS), Environmental Reports, etc. documents and related certifications can be attached (see Personal Data Sheet). Where forms of environmental rating exist, they can be attached supplementary documents. *Attach, in case of possession, any ISO 14001 certification, registration EMAS or other environmental certifications (see Personal Data Sheet).*		

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Indicator 8.1.1. Power

Explanatory comment	**Relevance** TO	**Qualitative** Yup	**Quantities** Yup
	The indicator evaluates the quantities of energy resources used by the company for the various uses (energy efficiency) and the possible use of renewable sources. Data from the last 3 years.		
Indicator measurement mode	TOE used directly for the organization's activities: total in absolute values and indexed to production or economic parameters depending on the type of organization, for example: • TOE / tons of output x the manufacturing sector • TOE / number of employees x service and tertiary companies TOE used indirectly for related activities (travel, transport of goods, product life cycle, use of energy-intensive raw materials), represented as above. Number of initiatives and brief description of them, as a further specification of what has already been mentioned in the set of *common indicators,* aimed at: • use of renewable resources (wind, waste to energy, biomass, photovoltaic, geothermal) • increase in energy efficiency Total investment / VA.		
Supporting documentation	Graphs and tables, description of the initiatives and indication of the expected / detected results.		

Indicator 8.1.2. Waterfall

Explanatory comment	**Relevance** TO	**Qualitative** Yup	**Quantities** Yup
	The indicator evaluates the quantities of water resources used by the company for the different uses and according to the different sources. Data from the last 3 years.		
Indicator measurement mode	m3 consumed for the organization's activities: total in absolute values and indexed on production or economic parameters depending on the type of organization, for example: • m3 / tons of output x the manufacturing sector • m3 / number of employees x service and tertiary companies •% of water resources reused / recycled calculated as quantity recycled / (quantity withdrawn + recycled) total m3 consumed divided by type of source. Number of reuse / recycling initiatives and brief description of them. Total investment / VA.		
Supporting documentation	Graphs and tables, description of the initiatives and indication of the expected / detected results.		

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Indicator 8.1.3. Raw materials, auxiliary materials and packaging

	Relevance	Qualitative	Quantities
	TO	Yup	Yup
Explanatory comment	The indicator evaluates the quantities of raw materials and packaging used by the company to produce the outputs by macro type (where applicable to demonstrate care for the environment). Data from the last 3 years.		
Indicator measurement mode	•% raw materials, auxiliary materials and packaging from recycled / total consumed material; •% of raw materials, auxiliary materials and packaging with environmental labeling / total consumed; • total consumption / output. Number of initiatives aimed at saving raw materials and packaging and using raw materials and packaging with a lower environmental impact. Brief description of the same. Total investment / VA.		
Supporting documentation	Graphs and tables, description of the initiatives and indication of the expected / detected results.		

Indicator 8.1.4. Emissions in the atmosphere

	Relevance	Qualitative	Quantities
	TO	Yup	Yup
Explanatory comment	The indicator evaluates the quantities of substances emitted into the atmosphere (from point and diffuse sources), divided by type of effect on the environment (for example, greenhouse effect, harmful to the ozone layer). Data from the last 3 years.		
Indicator measurement mode	Total tonnes emitted of NOx, SO2, Dust, VOC and other significant emissions and characteristics of the processes. Total tons emitted of CO2, CH4, N2O, HFCs, PFCs, SF6, and total tons expressed in CO2 equivalent. Total tons emitted for each group of pollutant (in the case of greenhouse gases) or single pollutant indexed on production or economic parameters depending on the type of organization, for example: • tons of VOC equivalent / tons of output x the manufacturing sector • tons of CO2 equivalent / number of employees x service and tertiary companies Tons of ozone depleting substances in use and total tons emitted into the atmosphere (CFCs, trichloroethane, etc.). NB Emissions from direct (eg production) and indirect (eg transport) activities must be considered. Number of initiatives aimed at reducing atmospheric emissions or at compensation (for example, reforestation initiatives). Brief description of the same. Total investment / VA.		
Supporting documentation	Graphs and tables, description of the initiatives and indication of the expected / detected results.		

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Indicators 8.1.5. Water drains

Explanatory comment	**Relevance** TO	**Qualitative** Yup	**Quantities** Yup
	The indicator evaluates the quantities of substances discharged into water bodies or the network municipal or consortium sewerage, divided by type. Data from the last 3 years.		
Measurement mode indicator	total kg discharged of total nitrogen, phosphorus, chlorides, BOD, COD, Metals e other significant and characteristic discharges of the processes. total kg discharged for each pollutant group indexed on production or economic parameters depending on the type of organization, for example: • kg COD / tons of output x the manufacturing sector • kg BOD / number of employees x service and tertiary companies Number of initiatives aimed at reducing water discharges and related concentrations of pollutants. Brief description of the same. Total investment / VA.		
Supporting documentation	Graphs and tables, description of initiatives and indication of results expected / detected.		

Indicators 8.1.6. Waste

Explanatory comment	**Relevance** TO	**Qualitative** Yup	**Quantities** Yup
	The indicator evaluates the quantities of waste produced by the organization for typology (at least similar to urban, special, dangerous) and for destination (disposal, recovery, recycling). Data from the last 3 years.		
Measurement mode indicator	kg of waste produced by category (similar, urban, special and special dangerous) absolute and indexed to productive or economic parameters a depending on the type of organization, for example: • kg produced / tons of output x the manufacturing sector • kg produced / number of employees x service and tertiary companies % of waste sent for reuse / recycling by category. kg of waste sent for disposal by type of disposal. Number of initiatives aimed at the reduction and recovery / recycling of waste. Brief description of the same. Total investment / VA.		
Supporting documentation	Graphs and tables, description of initiatives and indication of results expected / detected.		

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8.2. Environmental strategy and community relations

Explanatory comment	**Relevance** TO	**Qualitative** Yup	**Quantities** Yup
	The indicator evaluates the definition of an environmental strategy and the actions of communication and *stakeholder engagement,* as well as policies adopted to implement the best management standards / tools environmental. Examples in this sense can be initiatives of dialogue with environmental associations, the organization of presentation moments environmental balances, structured confrontation processes with *stakeholders* for the identification of indicators for measuring *performance* ecological, etc. *For a definition of **stakeholder** see the Glossary.*		
Measurement mode indicator	Description of the environmental strategy adopted and the activities of communication / dialogue and involvement carried out by the company e aimed at *stakeholders.* Description of the environmental management tools adopted. Description of the environmental strategy adopted in the developing countries development.		
Supporting documentation	Environmental policy. Documentation on the activities carried out and on the categories of *stakeholders* involved. Documentation on the environmental management tools adopted from the company. Any other documentary material capable of highlighting the relationships established with *stakeholders.*		

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Annex A - Glossary

Direct contributions: these are forms of intervention in and to the benefit of the community in which the company participates directly (or even exclusively) in initiatives not only through financial contributions, but also by engaging its human resources, its knowledge, its skills, his ability to relate, his reputation for the full realization and development of projects.

Employees assimilated: employees hired with a job training contract and apprentices are considered assimilated to employees.

Collaborator: in addition to employees, any person who for various reasons (quasi-subordinate or atypical, autonomous, temporary, etc.), lends his work in the company.

Corporate giving: (or *direct giving)* these are donations, donations, donations provided by the company in favor of organizations and initiatives with social / environmental utility. In this case, the company's contribution to related organizations and projects is exclusively of a monetary nature and does not include active methods of participation and support (for example, *planning,* promotion, extensive sponsorship, forms of *partnership* that may also include company personnel operationally involved in the initiative, etc.)

Disability: limitation or loss (consequent to impairment) of the ability to perform an activity in the manner or extent considered normal.

Training: is the activity aimed at the transfer and consolidation of knowledge and skills in workers (employees, similar, collaborators). It can be carried out in different ways, ranging from the typical classroom interaction, to team work, to remote processes, and with different support materials (books, specific papers, targeted IT systems, etc.).

Fringe benefits: these are compensation in kind, that is, those compensation that consist not in the provision of money but in the use of a service or an object. Think, for example, of the company canteen, meal vouchers, a car, a mobile phone, food or accommodation.

Innovation: innovation refers to the concept of change and, in particular, to technological change. This can manifest itself in two forms: in the products / services that an organization offers (product innovation) and in the ways in which they are made and distributed (process innovation).

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Employee: a person who works for an employer with a subordinate employment relationship, including a special one (open-ended, fixed-term, partial). The working members of cooperatives or companies, even de facto, who provide their activities on behalf of the companies and entities themselves, and the users of guidance services or school, university and professional training started with employers for to facilitate or to refine their professional choices. Students from educational and university institutes and participants in professional training courses in which laboratories, machines, appliances and work equipment in general, chemical, physical and biological agents are also equated.

Forced Labor: The term "forced labor" means any work or service imposed on a person under threat of punishment or for which that person has not volunteered (see ILO Convention on Forced Labor No. 29 of 1930) .

Minority: group of people who, for ethnic, religious, cultural, linguistic or other reasons, find themselves in conditions of numerical inferiority compared to others, resulting potentially at a disadvantage. Think, for example, of non-EU immigrants, other foreign workers, individuals belonging to ethnic minorities, etc.

Mission (e): raison d'être of the company. It identifies the basic objectives, the pre-eminent purposes that the company, through its activity, tries to pursue. It often combines the economic dimension with the social one, identifying, for the company, a role of promoting and increasing collective well-being, quality of life (including environmental quality), social cohesion. The value of the mission (e) consists in being a central element of the value and cultural system of the company, an instrument of aggregation of resources, a factor of social legitimation.

Refund: share of profit attributed to the member in proportion to the mutual exchange exchanges with the cooperative. The rebate, therefore, is characterized by the following elements:

- the beneficiaries are the shareholders;
- is commensurate with the mutual exchange;
- can be recognized only if there is an operating profit deriving from the relationships developed with the shareholders.

Stakeholder: (also “stakeholder”) person or group of people with an interest in the performance or success of an organization (in this case, the company). Example: customers, owners / shareholders / partners, employees, suppliers, competitors, banks, trade unions, communities, local and central public administration.

Management system: (also *management system)* this concept includes the organizational structure, planning, programming and control activities, responsibilities, practices, procedures, processes, resources to develop, implement, achieve, review and maintain active a specific company policy (concerning,

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for example, quality, environmental management, occupational safety, protection of rights of workers, the management of the social impact or sustainability of the company, etc.).

Added value: (also gross product) represents the wealth created overall by the company and distributed to *stakeholders* (human resources, partners financial, state and local authorities, partners / shareholders, communities) or reinvested internally company (depreciation and retained earnings). The added value of a business can Being determined:

- *briefly,* by deducting the value of the inputs from the value of the company output purchased from outside (raw materials, services, etc.).
  Therefore, you will have: Added value = sales revenues net of discounts + closing inventories - initial inventories - purchase costs from third-party economies (suppliers) of goods and services;
- *analytically,* as a set of the remuneration of the productive factors (work employee and entrepreneurial activity).
  On a practical level, the added value is calculated as the sum of net profit, taxes on income, financial charges, staff salaries and depreciation.

Therefore, with reference to credit institutions, it is advisable to consider the Value Global Added, to their depreciation (Gross Global Added Value).

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Annex B - List of ILO conventions

The ILO *(International Labor Organization),* based in Geneva, is a specialized agency of the United Nations that pursues the promotion of social justice and the universal recognition of human rights at work.

In the United Nations system it is the only organization with a tripartite structure: workers, entrepreneurs and governments are represented with equal dignity in the executive bodies.

The ILO formulates international labor standards as Conventions and Recommendations. Therefore, as far as labor policies are concerned, the ILO standards constitute a global reference framework.

Eight ILO conventions protect the four fundamental labor standards identified by the 1995 World Summit for Social Development in Copenhagen (see the document of the Commission of the European Communities, *Promotion of fundamental labor standards and improvement of social governance in the context of globalization,* COM (2001) 416 final, Brussels):

- Freedom of association and effective recognition of the right to bargain collective (Conventions No. 87 and 98)
- Abolition of all forms of forced or compulsory labor (Conventions n. 29 and 105)
- Effective abolition of child labor (Conventions No. 138 and 182)
- Elimination of discrimination in employment and profession (Conventions n. 100 and 111)

According to the European Commission (Commission of the European Communities, Green Book *"Promoting a European framework for corporate social responsibility"),* COM (2001) 366 final, Brussels, p. 6), compliance with this essential core of ILO standards is an essential aspect of corporate social responsibility.
Below is the list of the main ILO Conventions implemented by the Italian Government, to which the Declaration on fundamental principles and rights at work refers (see http://www.ilo.org/public/italian/region/eurpro/rome /index.htm)

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C 29 on forced labor (1930). It calls for the abolition of forced or compulsory labor, in any form. There are some exceptions, including military service, work in detention under adequate supervision, emergencies in cases of war, fire, earthquake, etc.

C 87 on freedom of association and protection of the right to organize (1948). It establishes the right for all workers and employers to form and join organizations of their choice and without prior authorization, and defines a series of guarantees for the free functioning of organizations, without interference from public authorities.

C 98 on the right to organize and collective bargaining (1949). It provides for the protection against anti-union discrimination, the protection of workers 'and employers' organizations against acts of mutual interference and provides for measures for the promotion of collective bargaining.

C 100 on equal pay (1951). Establishes equal pay for men and women who perform jobs of equal value.

C 105 on the abolition of forced labor (1957). It prohibits the use of any form of forced or compulsory labor as a means of coercion or political re-education, punishment for the expression of political or ideological opinions, mobilization of labor, an instrument of discipline, punishment for participation in strikes or an instrument of discrimination.

C 111 on discrimination (employment and profession) (1958). It calls for national policies on access, training and working conditions, aimed at eliminating discrimination based on race, sex, religion, political opinion, national or social origin and promotes equal opportunities and treatment.

C 138 on minimum age (1973). Aimed at the abolition of child labor, it establishes that the minimum age for admission to work must not be less than the age of completion of compulsory school.

C 182 on the worst forms of child labor (1999). It supports the approval and application of national intervention tools to address the extreme, but widespread, forms of exploitation of minors at work.

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The detailed list of ILO documents is shown in the following table

Statements

Philadelphia declaration

Declaration on fundamental principles and rights at work and its follow-up

Tripartite Declaration of Principles on Multinational Enterprises

Conventions

C29 Forced Labor Convention, 1930

C74 Certificate of Qualified Seaman Convention, 1946

C87 Freedom of Association and Protection of the Right to Organize Convention, 1948

C91 (Discarded) Seafarers' Holiday Paid Convention (Revised), 1949

C92 Crew Accommodation Convention (Revised), 1949

C98 Right to Organize and Collective Bargaining Convention, 1949

C99 Minimum Wage Setting Methods Convention (Agriculture), 1951

C100 Equal Pay Convention, 1951

C103 Maternity Protection Convention (Revised), 1952

C105 Abolition of Forced Labor Convention, 1957

C109 Convention on Wages, Duration of Work on Board and Staff (Revised), 1958

C111 Discrimination (Employment and Occupation) Convention, 1958

C112 Minimum Age Convention (Fishermen), 1959

C115 Radiation Protection Convention, 1960

C119 Machinery Protection Convention, 1963

C120 Hygiene Convention (Commercial Businesses and Offices), 1964

C122 Employment Policy Convention, 1964

C123 Minimum Age Convention (Underground Work), 1965

C124 Adolescent Medical Examination (Underground Work) Convention, 1965

C127 Heavy Weight Convention, 1967

C129 Labor Inspection (Agriculture) Convention, 1969

C132 Convention on paid leave (revised), 1970

C133 Accommodation of Crews Convention (Supplementary Provisions), 1970

C134 Accident Prevention (Maritime) Convention, 1970

C135 Workers' Representatives Convention, 1971

C136 Benzene Convention, 1971

C137 Port Labor Convention, 1973

C138 Minimum Age Convention, 1973

C139 Occupational Cancer Convention, 1974

C141 Agricultural Workers' Organizations Convention, 1975

C142 Convention on the Development of Human Resources, 1975

C143 Migrant Workers (Supplementary Provisions) Convention, 1975

C144 Convention on Tripartite Consultations Relating to International Labor Standards, 1976

C145 Continuity of Employment Convention (Seafarers), 1976

C146 Annual Leave (Seafarers) Convention, 1976

C147 Merchant Marine Convention (Minimum Standards), 1976

C148 Convention for the Protection of the Work Environment (Air Pollution, Noise and Vibration), 1977

C149 Nursing Personnel Convention, 1977

C150 Labor Administration Convention, 1978

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C151 Employment Relations in the Civil Service Convention, 1978
C152 Convention on Safety and Hygiene in Port Operations, 1979
C159 Vocational Rehabilitation and Employment (Disabled Persons) Convention, 1983
C160 Labor Statistics Convention, 1985
C164 Convention on the Protection of Health and Medical Treatment (Seafarers), 1987
C167 Health and Safety in Construction Convention, 1988
C170 Chemicals Convention, 1990
C175 Part-Time Work Convention, 1994
C181 Convention on Private Employment Agencies, 1997
C182 Worst Forms of Child Labor Convention, 1999
C183 Maternity Protection Convention, 2000

Recommendations

R35 Recommendation on indirect coercion to work, 1930
R90 Equal Pay Recommendation, 1951
R111 Recommendation on Discrimination (Employment and Profession), 1958
R120 Hygiene Recommendation (Commercial Companies and Offices), 1964
R146 Minimum Age Recommendation, 1973
R188 Recommendation on Private Employment Agencies, 1997
R190 Worst Forms of Child Labor Recommendation, 1999
R191 Maternity Protection Recommendation, 2000
R193 Recommendation on the promotion of cooperatives, 2002