

Green | Robotics | Industry | Digital

# G.R.I.D. FORUM

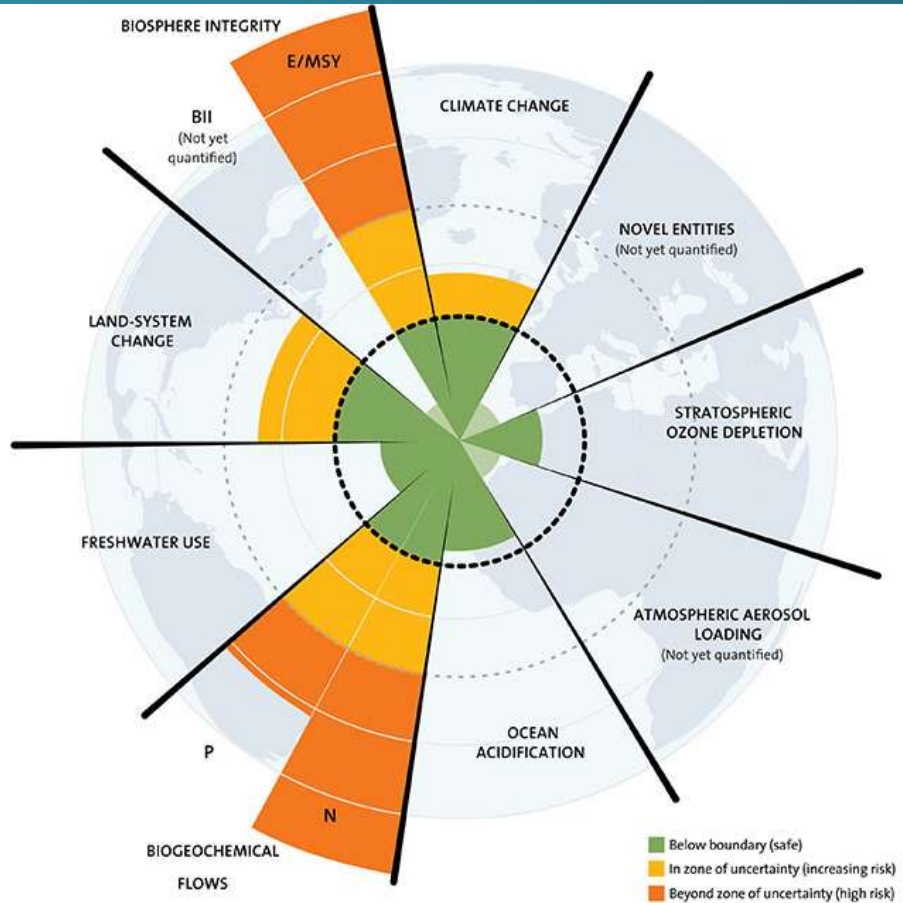
LIDER

## Ima li održivog razvoja bez ESG-a?

G.R.I.D. forum LIDER MEDIA, Zagreb 18.05.2022.

Ernest Vlačić

# Devet temeljnih procesa planeta – 4 ugrožena!



Planetary Boundaries Framework via [Stockholm Resilience Centre](#)

# Pilari održivosti – tranzicija u ESG



# Osnovne komponente ESG-a i 17 UN 2030 SDGs

## ENVIRONMENT

<p>6 CLEAN WATER AND SANITATION</p> 	<p>7 AFFORDABLE AND CLEAN ENERGY</p> 	<p>9 INDUSTRY, INNOVATION AND INFRASTRUCTURE</p> 
<p>11 SUSTAINABLE CITIES AND COMMUNITIES</p> 	<p>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</p> 	<p>13 CLIMATE ACTION</p> 
<p>14 LIFE BELOW WATER</p> 	<p>15 LIFE ON LAND</p> 	

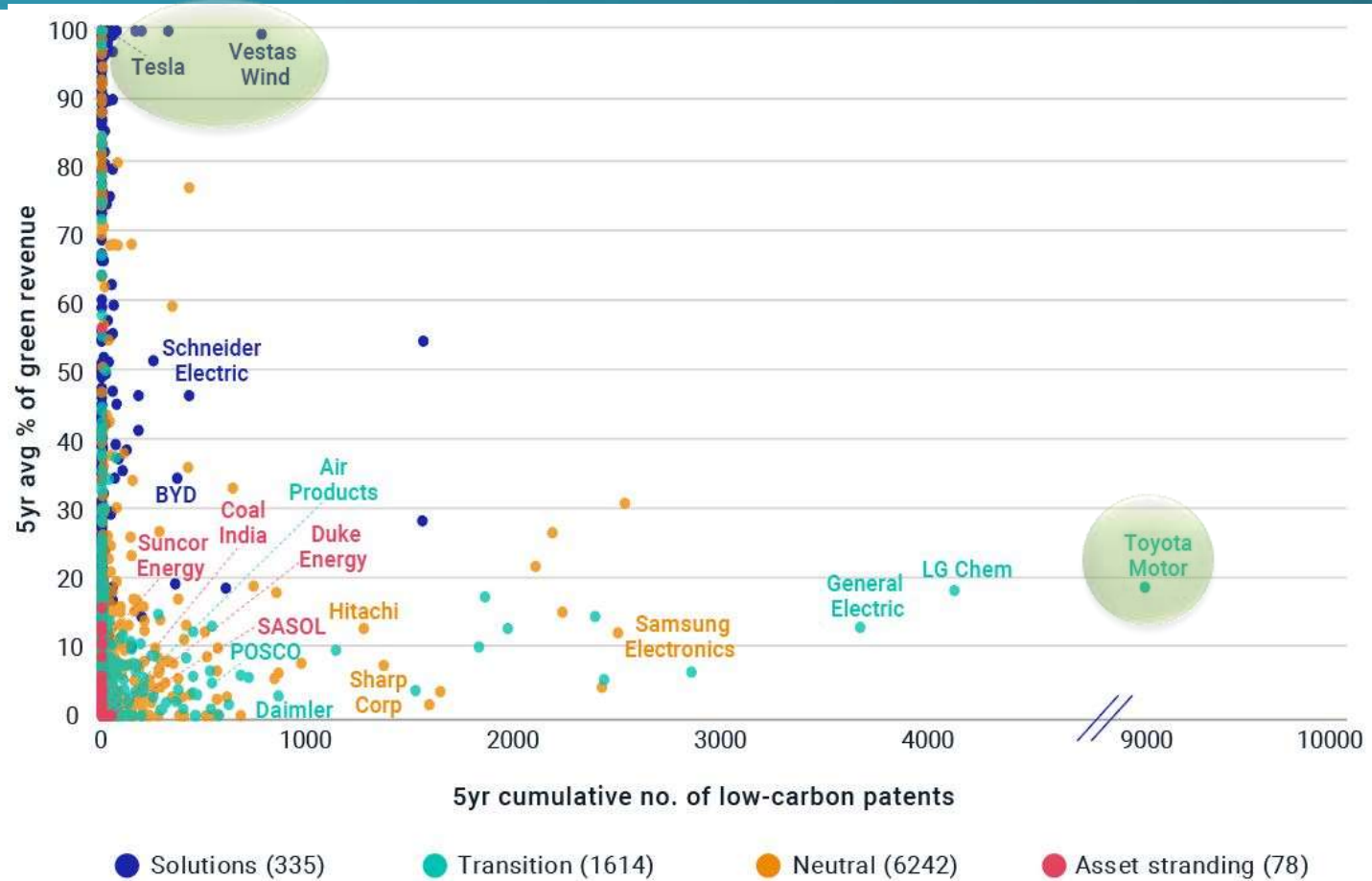
## SOCIAL

<p>1 NO POVERTY</p> 	<p>2 ZERO HUNGER</p> 	<p>3 GOOD HEALTH AND WELL-BEING</p> 
<p>4 QUALITY EDUCATION</p> 	<p>5 GENDER EQUALITY</p> 	<p>6 CLEAN WATER AND SANITATION</p> 
<p>8 DECENT WORK AND ECONOMIC GROWTH</p> 	<p>9 INDUSTRY, INNOVATION AND INFRASTRUCTURE</p> 	<p>10 REDUCED INEQUALITIES</p> 
<p>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</p> 	<p>16 PEACE, JUSTICE AND STRONG INSTITUTIONS</p> 	

## GOVERNANCE

<p>5 GENDER EQUALITY</p> 	<p>8 DECENT WORK AND ECONOMIC GROWTH</p> 	<p>9 INDUSTRY, INNOVATION AND INFRASTRUCTURE</p> 
<p>11 SUSTAINABLE CITIES AND COMMUNITIES</p> 	<p>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</p> 	<p>13 CLIMATE ACTION</p> 
<p>16 PEACE, JUSTICE AND STRONG INSTITUTIONS</p> 	<p>17 PARTNERSHIPS FOR THE GOALS</p> 	

# ESG industry related specifics, revenues vs. innovation



# Komponente ESG-a – organizacije

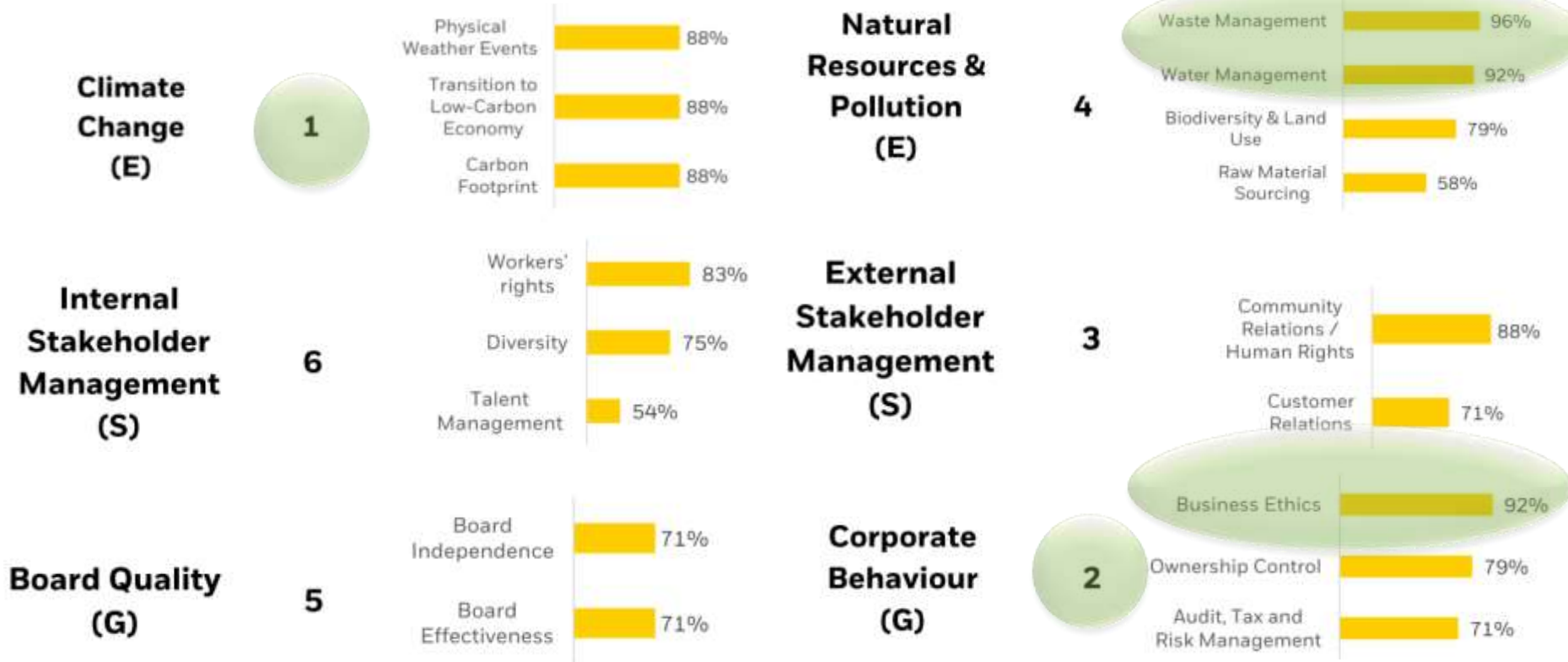


data privacy and cyber security

# Što je specifično ESG?

- paradigma, princip ili kultura održivog i odgovornog poslovanja organizacije
- stanje se reflektira se putem nefinancijskog izvješćivanja
- obraćanje dionicima i okruženju
- projekcija atraktivnosti organizacije
- 'ESG osobna iskaznica'
- .... organizacije s višim ESG rejtingom biti će mnogo atraktivnije ulagačima i kreditorima

# Percepcija ESG komponenti



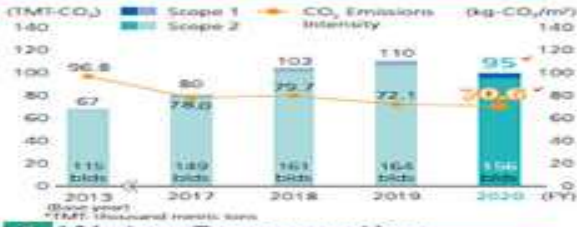
Izvor: BlackRock izvješće za EC, 2020



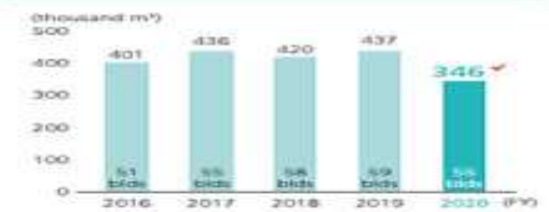
# Primjer ESG praćenih indikatora – nefinancijskih

## Major Non-Financial Information

**E** CO<sub>2</sub> Emissions, CO<sub>2</sub> Emissions Intensity\*<sup>1</sup>  
**95 TMT\* CO<sub>2</sub>, 70.6 kg CO<sub>2</sub>/m<sup>3</sup>**



**E** Water Consumption  
**346 thousand m<sup>3</sup>**



**S** Usage Rate of Paid Leave  
**75.5%**



**E** Environment

Total Energy Consumption, Total Energy Consumption Intensity\*<sup>1</sup>  
**2,140TJ, 1.6 GJ/m<sup>3</sup>**



**S** % Properties Meeting Hucic's Earthquake-resistance Standards\*<sup>3</sup>  
**100.0%**

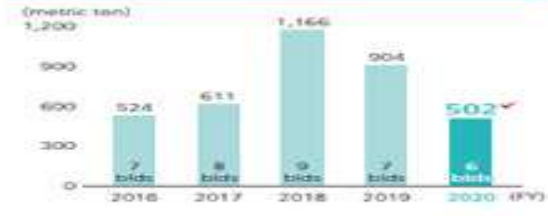


**S** Employment Ratio of Persons with Disabilities  
**2.34%**

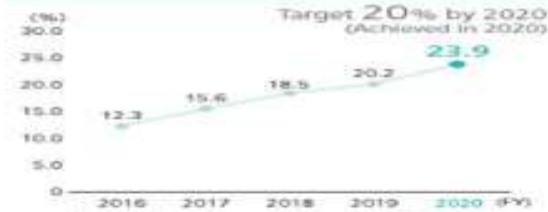


**S** Social **G** Governance

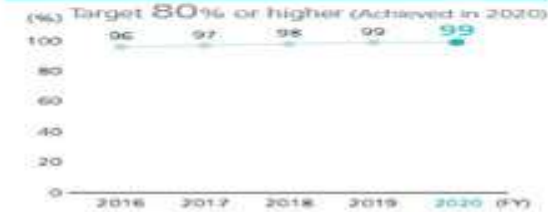
**E** Waste Disposal\*<sup>2</sup>  
**502 metric tons**



**S** Ratio of Female Managers  
**23.9%**

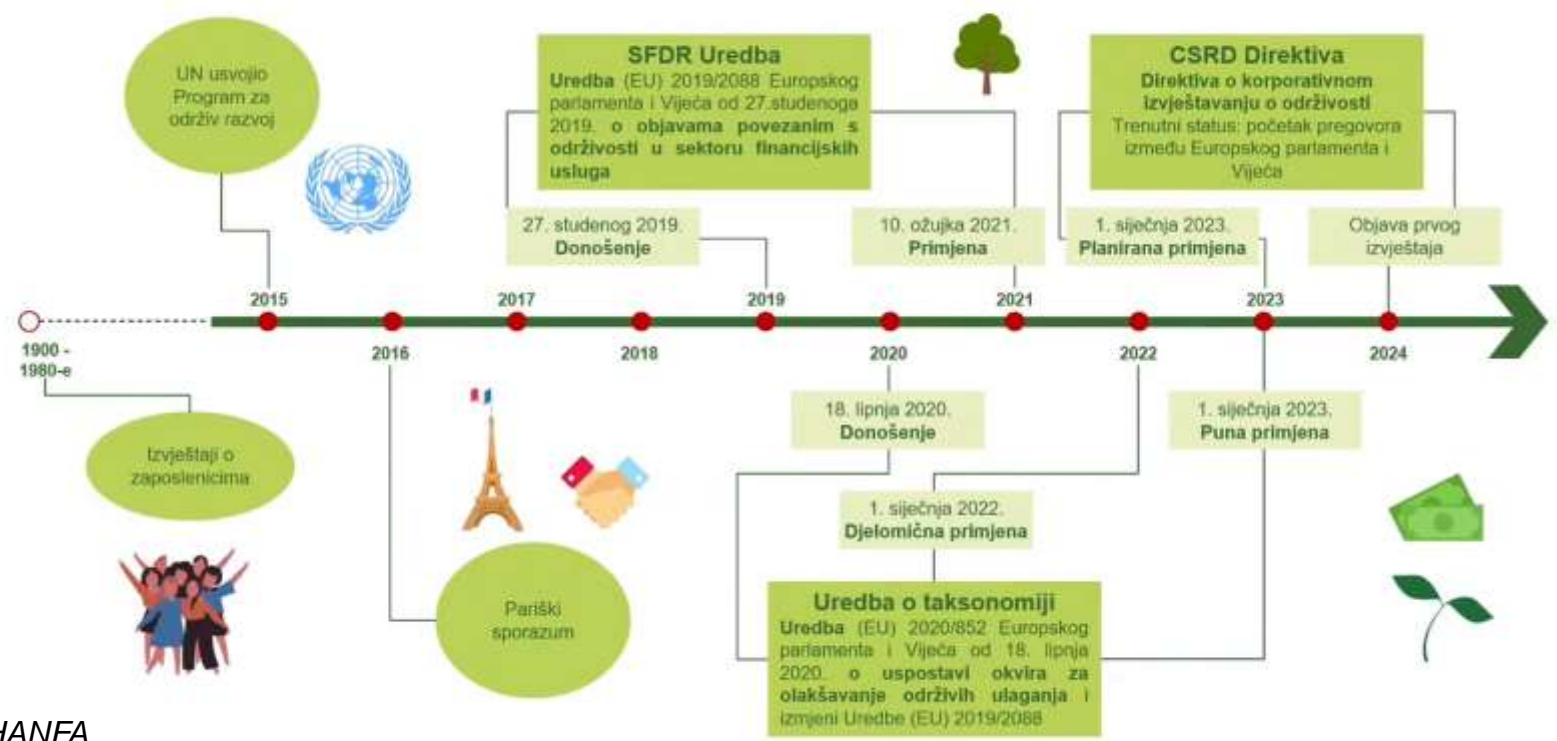


**G** Participation Rate of Directors in Board of Directors Meetings  
**99%**



# Razvoj ESG kriterija

## Razvoj ESG kriterija



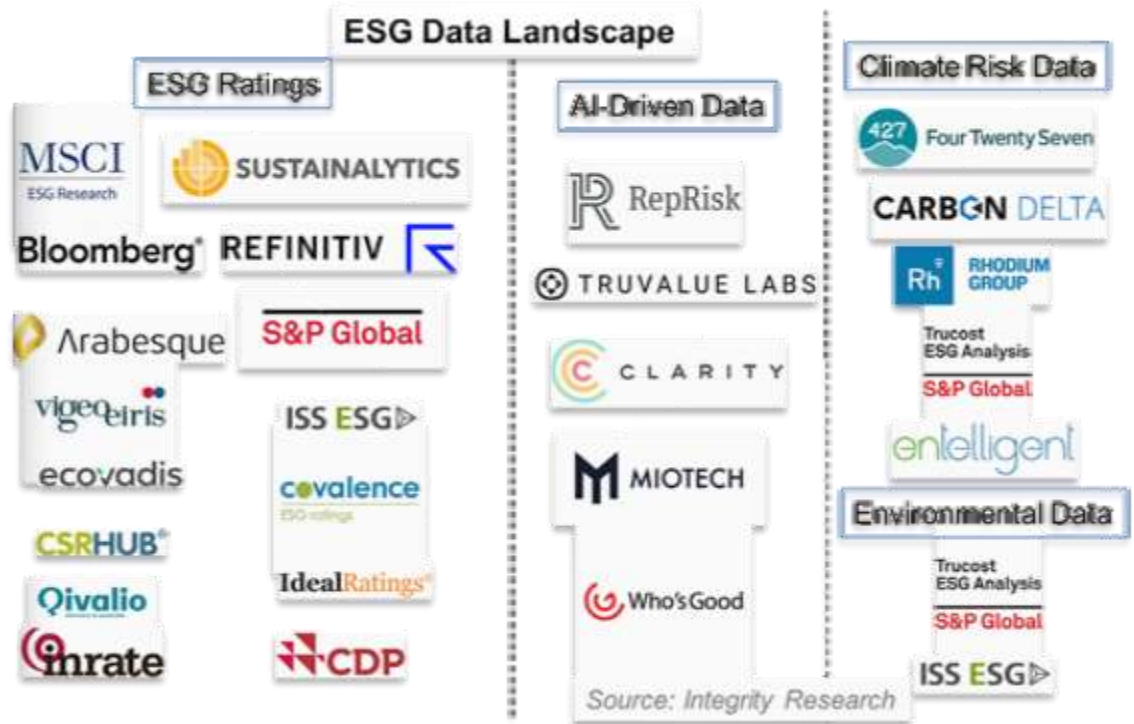
Izvor: HANFA

# Implikacije u provedbi ESG-a

- green-washing i risk-washing
- nedostatak odgovarajuće legislative i regulative, ujednačenost kriterija
- nedostatna (nepostojeća) verifikacija nefinancijskih izvještaja
- neujednačenost u metrici i KPI-evima, posebno u zelenom segmentu
- 'tree-huggers' paradigma
- ESG orijentirane inovacije neprihvaćene od strane kupaca

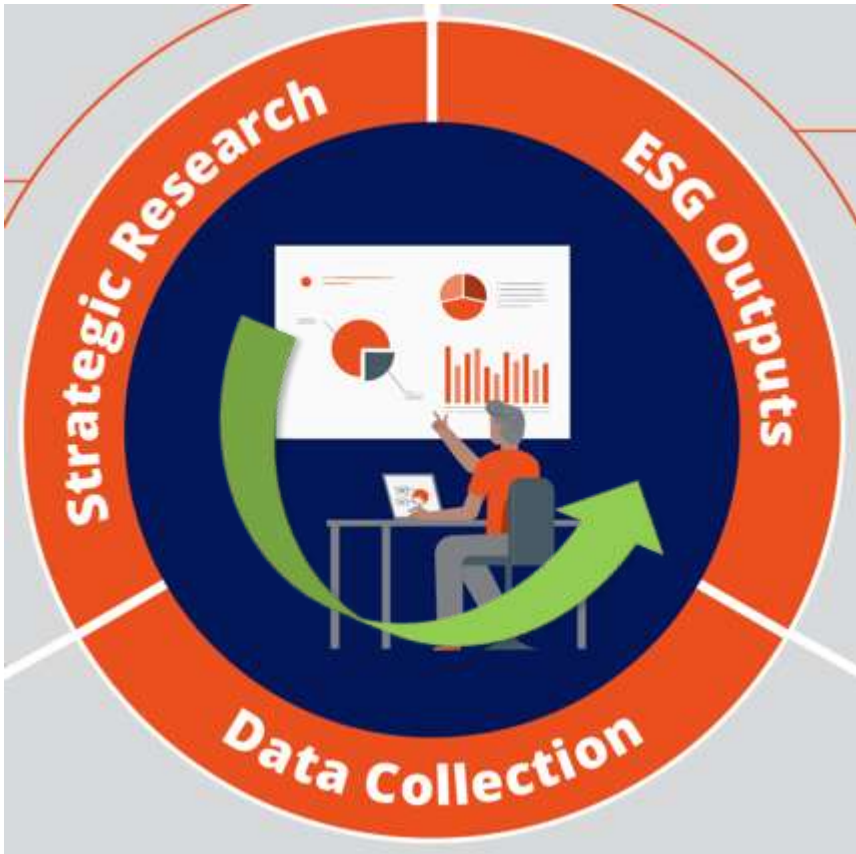
# ESG metrika i metodologija – rejting

‘... due to inconsistencies in measuring it, and lack of a single, recognised methodology.’



- **ESG procjena – proces stvaranja ESG podataka**
- **izrada ESG strategije**
- **implementacija smjernica iz strategije – upravljanje promjenama**
- **monitoring i follow-up**

# ESG procjena – proces stvaranja ESG podataka





# ESG procjena – proces stvaranja ESG podataka





# ESG izlaz (output)



## ESG u nefinancijskom izvješćivanju u RH

- Prema odredbama Zakona o računovodstvu, obveznici sastavljanja nefinancijskog izvješća su poduzeća od javnog interesa s 500+ zaposlenika
- Poduzetnik koji ima manje od 500 zaposlenika nije dužan sastavljati nefinancijsko izvješće, ali ga može sastavljati i objavljivati dobrovoljno



# Primjena i prakse ESG-a u RH





OECD Guidelines on Corporate Governance  
of State-Owned Enterprises, 2015 Edition

- odgovornost SOE (state-owned enterprises) prema svojim dionicima treba biti usklađena s onim organizacijama koje su izlistane na burzi

## Završne misli

- u svijetu i VUCA(G) vremenima *'where dollars and euros are speaking loudly'* ESG ili društveno odgovorno poslovanje u organizacijama mora postati uvijet *sine qua non*
- održivost u poslovanju se pomiče iz pozicije *'nice to have'* prema *'must have'*
- EU i drugi trebaju ubrzano raditi na legislativi, i time treba ujednačavati i standardizirati metodologije
- organizacije svoje politike i strategije trebaju ugraditi ESG principe poslovanja
- razvoj svijesti, izgradnja spremnosti i edukacija

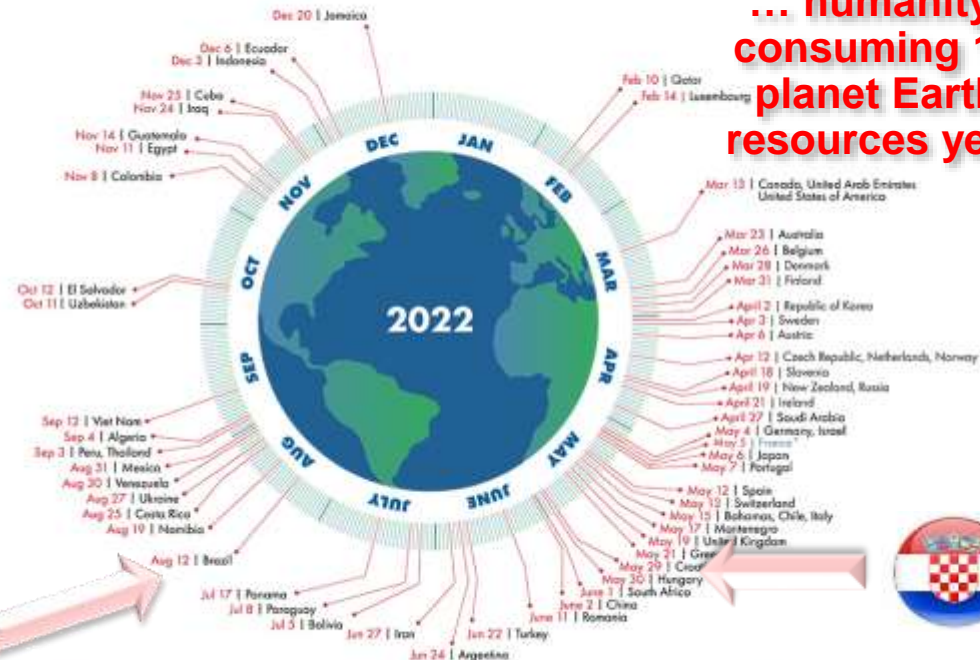
# Umjesto završnog citata – ESG, tehnologija i inovacije

We live on the planet of limited resources and threatening climate changes!



## Country Overshoot Days 2022

When would Earth Overshoot Day land if the world's population lived like...



... humanity is consuming 1.70 planet Earth's resources yearly



For a full list of countries, visit [overshootday.org/country-overshoot-days](https://www.overshootday.org/country-overshoot-days).  
 \*France Overshoot Day updated April 20, 2022 based on newcasted data. See [overshootday.org/france](https://www.overshootday.org/france).  
 Source: National Footprint and Biocapacity Accounts, 2022 Edition  
[data.footprintnetwork.org](https://data.footprintnetwork.org)



**Hvala na pažnji!**  
**Pitanja?**