

Osigurava
vaš mir

WIENER
OSIGURANJE
VIENNA INSURANCE GROUP

Uloga compliance-a u ESG-u

Lucia Ana Tomić
Wiener osiguranje VIG d.d.



ESG ili kako raste bambus



ESG FAKTORI





Što nam znači G?

- ▶ 57% ispitanika smatra G faktor najmanje važnim – GlobalData's ESG Strategy Survey 2021
- ▶ Odnosi se na to kako se upravlja kompanijom
- ▶ Razumijevanje kako su poticaji Managementa u skladu s očekivanjima dionika
- ▶ Koja su prava dioničara
- ▶ Kako je uređen sustav unutarnjih kontrola da bi promicao transparentnost i odgovornost unutar kompanije



Od kuda treba krenuti ton korporativnog upravljanja?

Bundestag, Berlin
Staklena kupola
na Parlamentu



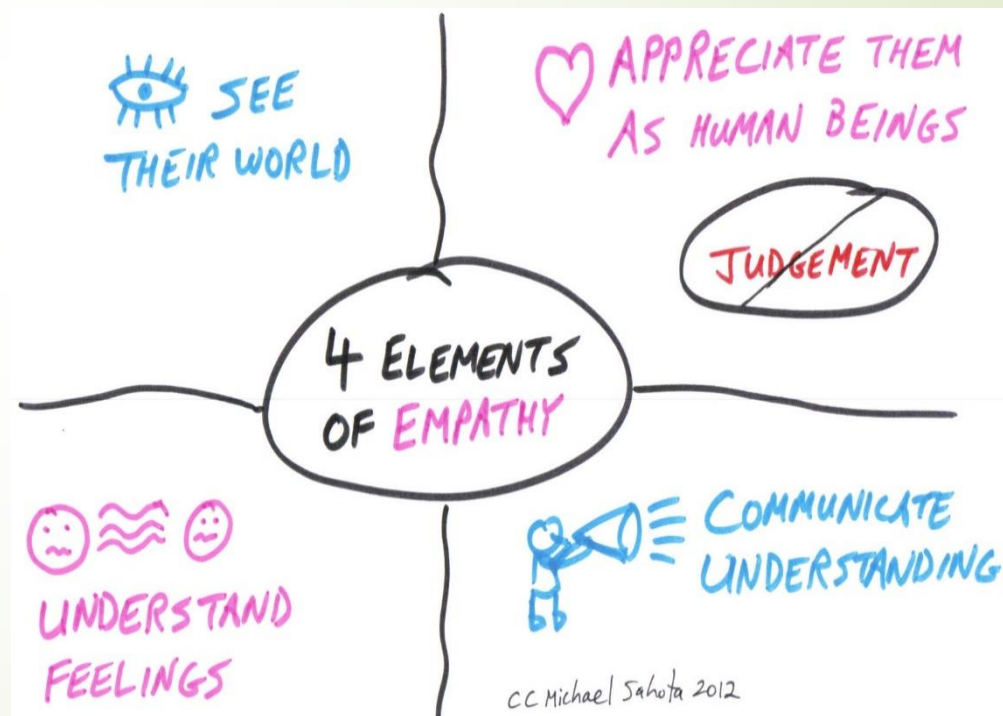


Preduvjeti za odgovorno upravljanje i odlučivanje

Široka slika i znanje



Empatija

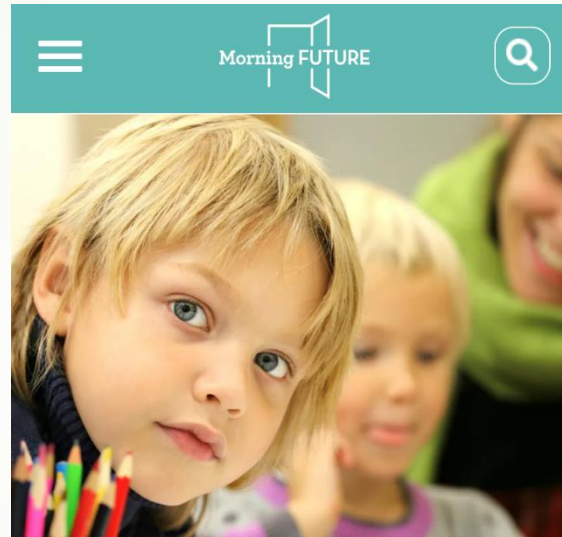


CEO – Chief Empathy Officer



Empathy helps build relationships, prevent bullying and succeed at work. It promotes the growth of leaders, entrepreneurs and managers. “Empathic teenagers” tend to be more successful because they are more oriented towards the goals compared to their more narcissistic peers.

In Danish schools an hour a week is dedicated to the “**Klassens tid**”, an empathy lesson for students aged 6 to 16 years. **It is a fundamental part of the Danish curriculum.** The hour of empathy is as important as the time spent, for example, on English or mathematics. **During the Klassens tid students discuss their problems, either**



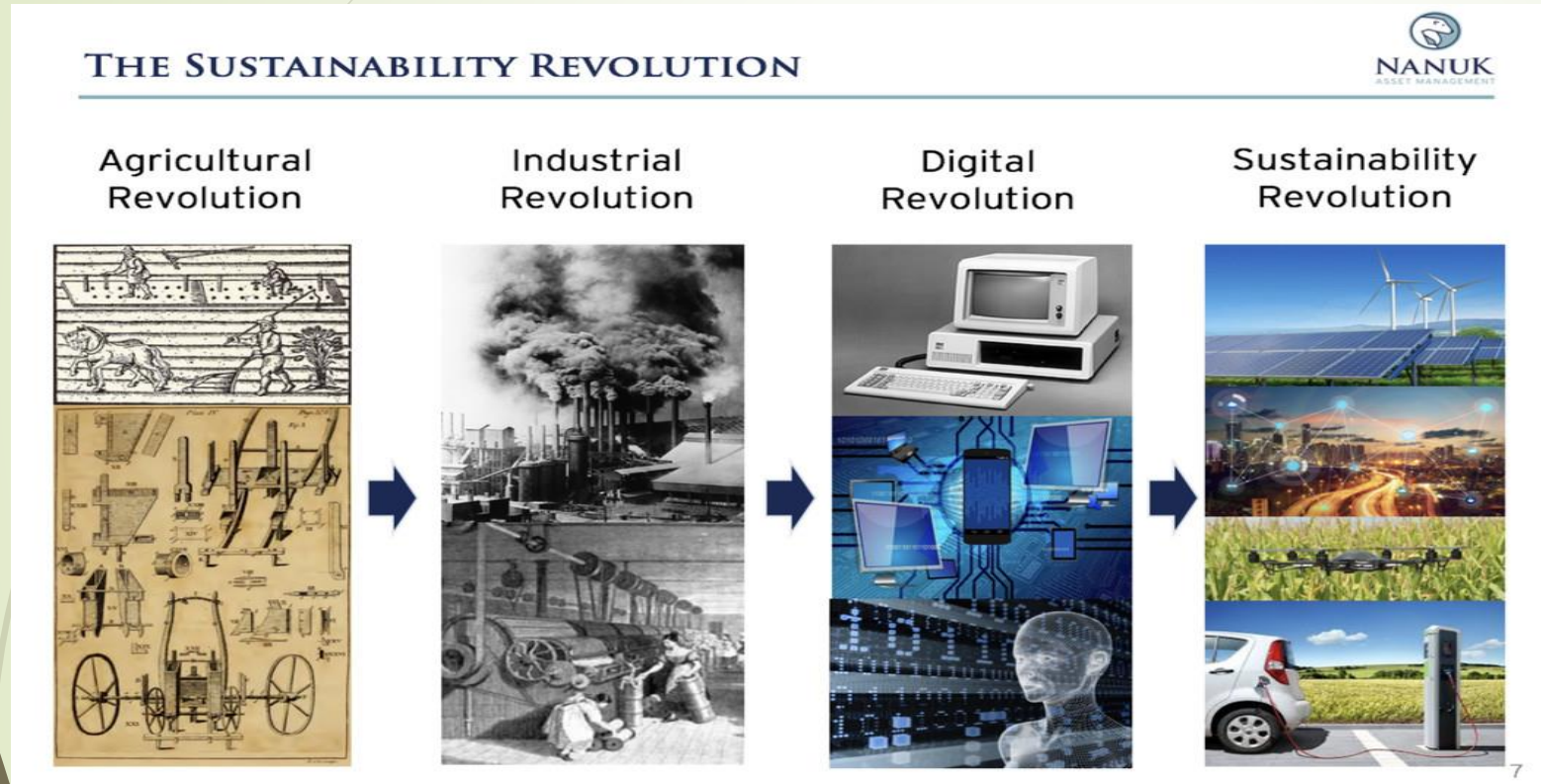
Empathy? In Denmark they're learning it in school

A compulsory subject of study which is taught an hour a week in the Klassens tid, where students learn to help their classmates and compete only with themselves

One of the ways is through teamwork, thanks to which 60% of the tasks at school are carried out. **The focus is not to excel over others, but to have a responsibility in helping those who are not equally gifted.** For these reasons Denmark is also considered one of the best places to work in Europe.

Competition is exclusively with oneself, not with others. Danish schools offer neither prizes nor trophies to their students who excel in school subjects or in sports, so as not to create competition. **Instead they practice the culture of motivation to improve, measured exclusively in relation to themselves.**

Živimo neko novo doba



WAIT BUT WHY



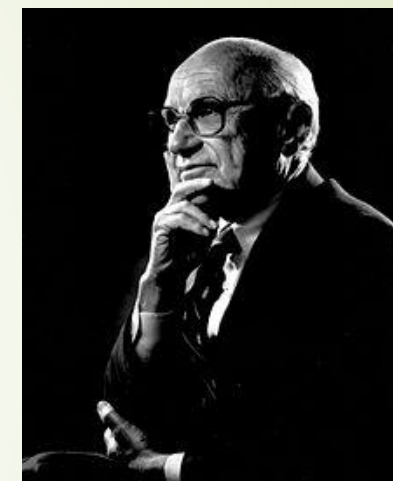
ESG je pogled izvan očitog - Mindset

MINDSET IS
WHAT
SEPARATES THE
BEST FROM THE
REST.



Promišljanje svrhe kompanija

- ▶ Friedmanova doktrina “the sole purpose of business is to maximize profits for shareholders”
The New York Times Magazine, September 13, 1970.
- ▶ “Maximisation of shareholder value” upaljač
financijske krize 2008
- ▶ short term (INVESTOR) v. long term (COMPANY)



Milton
Friedman,
Nobelova
nagrada za
ekonomiju 1976

Da li smo spremni na promjenu u načinu razmišljanja?

- ▶ Nova ekonomska paradigma ESGa ili novi porezi?

“Start paying what it actually costs”



Rizici tužbi povezanih s ESG regulativom

- Promjena mindseta u odnosu na rizike odgovornosti kompanija i direktora
- U posljednjih godinu dana u EU je podignuto 8 tužbi s osnova ESGa
- Vrijedi li i dalje da je cilj kompanija stjecanje dobiti?

Hobby Lobby – predmet pred Vrhovnim sudom SAD – ‘iako je očito da je središnji cilj za kompanije stjecanje dobiti, moderno pravo društva ne zahtjeva od kompanija da ostvaruju profit na račun svega ostalog (okoliša, zajednice..), i ne smiju se na taj način ponašati na tržištu’

McDonald's – siječanj 2023.- direktori su odgovorni da su propustili reagirati na nepravilnosti za koje je imao saznanja – wake up call za direktore





LOOK WHAT HAPPENED®

- ▶ 1982. Exxon Corporation (dana ExxonMobil) procijenio je da će do 2060. korištenje nafte ugljena i zemnog plina povisiti temperaturu planeta za oko 2 stupnja C
- ▶ 1988. Shell Corporation došao do istih zaključaka
- ▶ **Što su učinili:** zakopali ih daleko od javnosti
- ▶ **Što se dogodilo:** iako nemoralan čin, obje kompanije su se ponašale na način da su maksimalno iskoristile priliku kako bi zaštitile vlastitu zaradu, dobili državne potpore te za svoje ponašanje nisu dobile nikakve kazne*

**Naom Chomsky i Robert Pollin; Klimatska kriza i globalni zeleno New Deal, Naklada Ljevak 2023*



GAME CHANGER

Naknada štete

RWE

- Saul Luciano Lliuya vs RWE – njemačke energetske kompanije
- Tužba je podnesena pred sudom u Essenu gdje je sjedište RWE, od strane peruanskog farmera
- Razlozi: energetska kompanija radi svojih poslovnih aktivnosti pridonosi emisijama koje prijete njegovoj obitelji, kući i cijeloj zajednici u gradu Huarezu na način da se tope glečeri, dolazi do klizišta tla i s.
- Kako RWE pridonosi 0,5% globalnih emisija, traženo je 0.5% štete
- Prvostupanjski sud je odbio zahtjev
- Drugostupanjski sud smatra da Saula L.Liuya ima opravdani zahtjev no ostaje utvrditi kako je utjecalo na štetu i u kojem obimu štete se radi



GAME CHANGER

Obveze kompanije Royal Dutch Shell

- Presuda Nizozemskog suda od 26.05.2021.g.
- Obveza kompanije da do 2030.godine smanji emisiju CO2 za 45% u odnosu na 2019.g.
- Pravni izvori: Pariški sporazum o klimatskim promjenama, UN i OECD smjernice
- Pravna osnova: Duty of care (obveza direktora da donose odluke u najboljem interesu kompanije) – da se spriječi šteta i poštuju ljudska prava
- Tužbu je podnio dioničar (Client Earth organization)u kojoj tvrdi da je 13 direktora osobno odgovorno što su propustili uskladiti Strategiju s obvezama iz Pariškog Sporazuma
- Kompanija se smatra odgovornom i za postupanja izvan Nizozemske ako su posljedice njezinih proizvoda
- Kompanije trenutno ne krši niti jedan zakon i zato joj je dodijeljen rok do 2030.g. jer sud smatra da je nezakonito postupanje ako je u suprotnosti od onoga što društvo očekuje
- Veljača 2023. – tužba je podignuta u Londonu, protiv 11 direktora da su osobno odgovorni za neadekvatnu strategiju i da su izložili kompaniju riziku – priključili su se mirovinski fondovi i institucionalni investitori
- 2023. 14.000 stanovnika Nigerije je u Londonu podnijelo tužbu radi onečišćenja izvora vode



GAME CHANGER

Priroda dobiva pravnu sposobnost Sječa Amazonije

- Austrijski odvjetnik je podnio tužbu u ime NGOa protiv Brazilske Vlade i predsjednika Bolsonaro
- Tužba je podnesena 12.10.2021.g. pred međunarodnim Kaznenim sudom u Haagu
- Razlozi: kršenje članka 15. Rimskog statuta Međunarodnog kaznenog suda radi zločina (agresije) počinjenih vezano za aktivnosti koje je odobrila Brazilska Vlada povezanih s sječom šuma u Amazoniji
- Podnesen zahtjev:

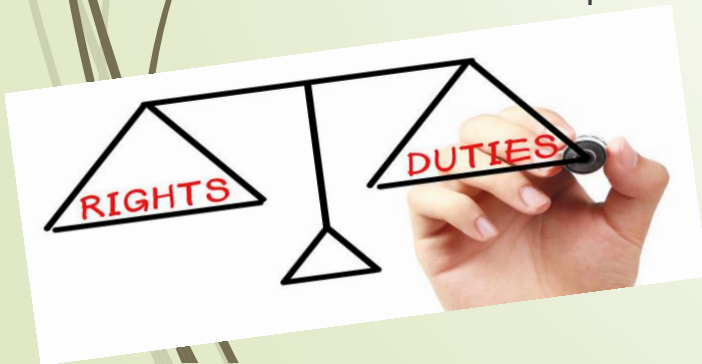
http://climatecasechart.com/climate-change-litigation/wp-content/uploads/sites/16/non-us-case-documents/2021/20211012_14633_na.pdf

Directors fiduciary duties by OECD



- Duty of care – the board members should act on a fully informed basis, in good faith with due diligence care
- Duty of loyalty – board members should act in the best interest of the company and shareholders
- Remuneration policies – standing between best interest of the company and self-interest

Definition by : OECD Corporate Governance – Climate Change and Corporate Governance, OECD Publishing 2022, Paris





Proposal for Directive Corporate Sustainability Due Diligence

Article 25

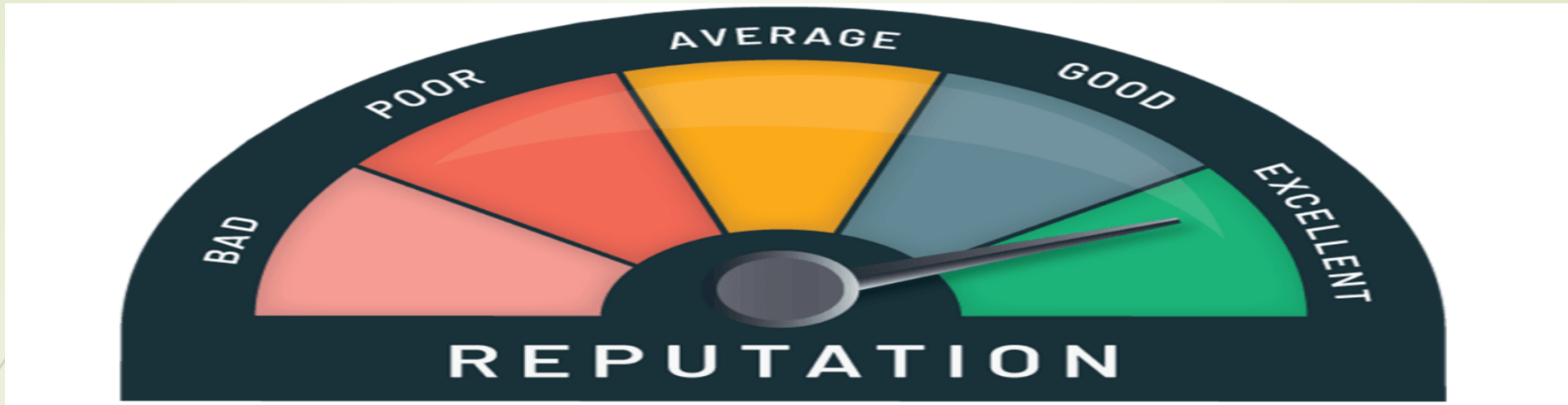
Directors' duty of care

1. Member States shall ensure that, when fulfilling their **duty to act in the best interest of the company**, directors of companies referred to in Article 2(1) take into account the consequences of their decisions for sustainability matters, including, where applicable, human rights, climate change and environmental consequences, including in the **short, medium and long term**.
2. Member States shall ensure that their laws, regulations and administrative provisions providing for a breach of directors' duties apply also to the provisions of this Article.

Kako mjeriti što se nije dogodilo?

**IS THERE A WAY TO
MEASURE REPUTATION?**





- Nedovoljna praksa upravljanja može imati značajan negativan utjecaj na poslovni ugled i povjerenje ulagača /reputational risk!
- Prema izvješću instituta Diligent iz 2019., 'nedostatci upravljanja' u 14 kompanija nedavno su dioničare koštali ukupno 490 milijardi dolara vrijednosti godinu dana kasnije

Posljedica skandala



- ▶ Zapošljavanje compliance officers –odgovor na svaki skandal
- ▶ Paul McNulty, Former U.S. Deputy attorney general *'If you think compliance is expensive, try non-compliance'*
- ▶ JP Morgan Chase & CO:
 - London Whale scandal koštao je JP Morgan 920mil\$ u kaznama
 - Gubitak od 6,2 mlrd\$ na razini jedne godine
 - Nakon toga 3.000 compliance officers je bilo zaposleno
 - 750.000 sati edukacija i treninga po pitanjima compliance tema
- ▶ Resulting for compliance officers to be at top 20 best jobs

<https://money.usnews.com/careers/best-jobs/compliance-officer#close-modal>



G - TEME

Governance

Upravljački faktori

Cilj:

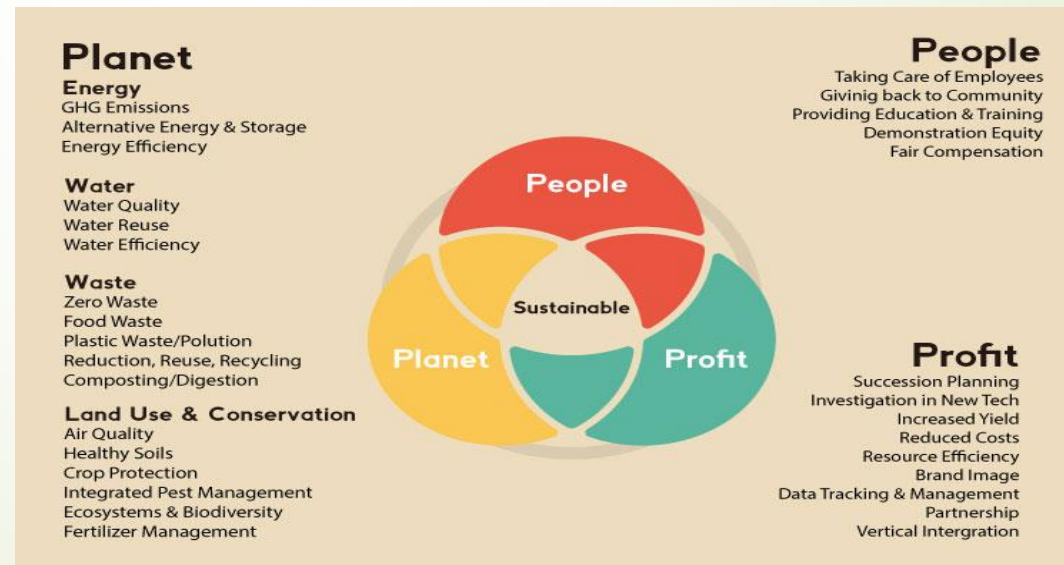
stvaranje dugoročne
vrijednosti za dioničare i
kompaniju

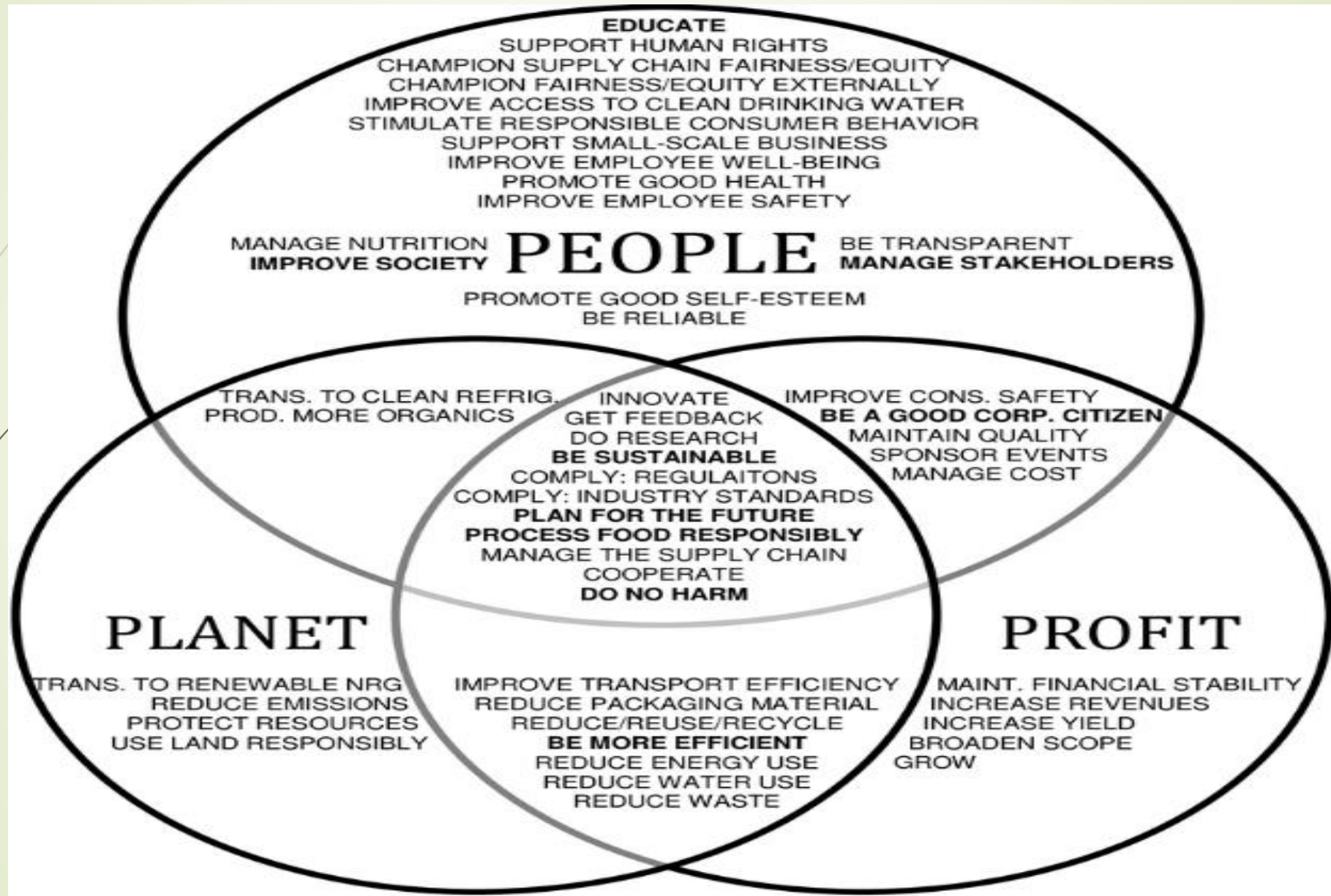
- Etički standardi poslovanja
- Usklađenost
- Nezavisnost i sastav Uprava / direktora
- Nagrađivanje Uprava / direktora
- Sastav Odbora (revizija, nagrađivanje, etika...)
- Angažiranost dionika
- Prava dioničara
- Antikorupcija - ABC politike
- Lobiranje i donacije političkim strankama
- Kvaliteta revizije i unutarnjih kontrola
- Zaštita podataka
- Prijavljivanje nepravilnosti
- Dubinska analiza klijenata KYC



Kako naći pravi balans?

- ▶ **Triple Bottom Line** je pravilo koje je razvio John Elkington prije 25 godina
- ▶ 3P, TBL ili 3BL
- ▶ Opasnost TBL metode koju je uočio J.Elkington - *“Zajedno s svim naknadnim varijantama, TBL koncept se razvodnio jer je bio zarobljen s računovođama i savjetnicima za izvještavanje.”*





Današnja verzija - 4BL model



Koliko živimo misiju i vrijednosti?



Misija

- Kompanija 1 – građanima na usluzi
- Kompanija 2 - utjecajan sudionik na tržištu koji je stalnim unapređenjem poslovanja i kvalitete proizvoda i usluga, usmjeren na stvaranje veće vrijednosti
- Kompanija 3 –Mi zaposlenici, predani smo stvaranju nove vrijednosti za svoj klijente. Posvećeni smo razvoju zajednica u kojima živimo, a našu kompaniju činimo poticajnim mjestom za rad.
- Kompanija 4 – Nema misije na webu

Vrijednosti

- Ljudi su na prvom mjestu – ambasadori vrijednosti

Misija, Vizija i Vrijednosti – zašto su nam važne?

Pravilo

1% : 1% : 1%









Moramo li krenuti s zakonskim obvezama?

1. Odgovor na pitanje - gdje smo, gdje želimo biti i koji nam je fokus
2. 'Zašto to radimo?' - Edukacije i Mindset
3. Uključivanje zaposlenika u izradu Strategije
4. Ispitivanje potreba dionika na tržištu
5. Definiranje Misije i Vizija prema ESG faktorima
6. ESG Strategija kompanije
7. Edukacija o Strategiji kompanije
8. Implementacija ESG Strategije, daljnja provedba i razrada ciljeva
9. Razrada KPI za zaposlenike i modela nagrađivanja



Gdje je najveći utjecaj G promjena

 Meaningful Work	 Hands-On Management	 Positive Environment	 Health & Wellbeing	 Growth Opportunity	 Trust in Leadership
Autonomy and agency	Clear goals with stretch opportunity	Tools and systems to get work done	Safety and security in all aspects of work	Open, facilitated job and role mobility	Mission and purpose beyond financial goals
Job and team fit	Regular coaching and feedback	Appreciation, recognition, and rewards	Personal fitness, health, and wellbeing	Career growth in multiple paths	Trust, transparency, and empathy
Small, agile teams	Management development and coaching	Flexible workspace and workplace	Psychological and mental health and support	Formal and informal learning	Continuous investment in people
Time to focus, rest, and recover	Transparent, simple performance management	Inclusive, diverse, and culture of belonging	Family and financial support	Culture of learning at all levels and all times	Focus on society, environment, and community

High impact
Very High impact

Derived from Simply Irresistible, © Deloitte Consulting LLP



- Bez angažiranost zaposlenika, stvara se rizik da se ESG Strategije neće dovesti do željenog učinka
- 1. Stvorite ESG "Zašto" za zaposlenike
- 2. Idite iznad obveze usklađenost – DNA kompanije
- 3. Pokrenite top –down i bottom – up promjene ponašanje
- 4. Stvorite ESG kao značajnu vrijednost koju podržava kompanija
- 5. Koristite ESG kao štit za buduće krize

https://dochangeright.com/put-employees-at-the-centre-of-your-esg/?gclid=EAlalQobChMIl-S09p6a-wIV-49oCR3v2Q-sEAAAYASAAEgLaEPD_BwE

EMPLOYEES STAY WHEN THEY ARE:



Paid Well



Mentored



Challenged



Promoted



Involved



Appreciated



Valued



On a Mission



Empowered



Trusted

Uloga ESG izvještaja i evaluacija učinaka

GFI + NFI = ESG



FINANCIJSKI IZVJEŠTAJI

Brojčani podaci
Objavljaju ih SVI
Godišnji: zakonska obveza
Format propisan
Baza podataka FINA



NEFINANCIJSKI IZVJEŠTAJI

Tekstualni podaci
Objavljuju ih obveznici
Format NIJE propisan
Baza podataka: ne postoji



INVESTITOR
I i BANKE



Dobavlja
či i
kooperan
ti



KUPCI I
KLIJENTI



ZAPOSLENICI
:



Neprofitne
organizacije,
udruge



Lokalna
zajednica

Financijski izvještaj	Poslovni pokazatelji
Pokazatelji uspješnosti poslovanja	
Ekonomičnost ukupnog poslovanja	103,24 % 105,71 %
Ekonomičnost redovnog poslovanja	101,03 % 105,62 %
Rentabilnost prometa bruto	3,14 % 5,40 %

ESG IZVJEŠTAJI

Brojčani podaci o:

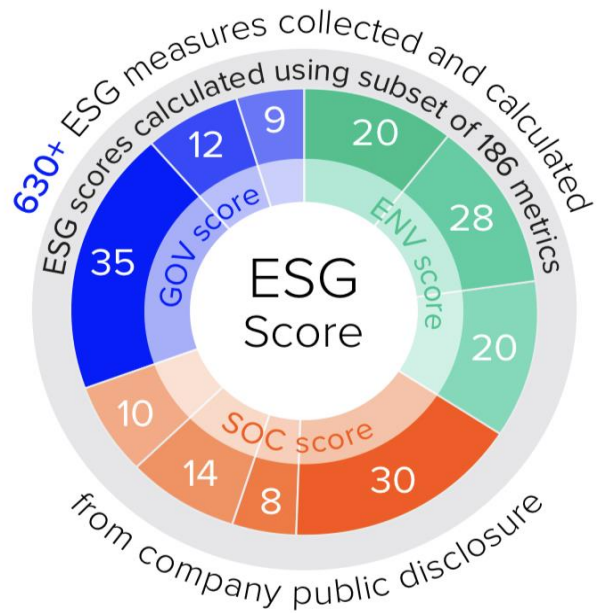
1. Izvršenju ESG planova
2. Financijskim učincima ESG strategije

Konačni ishod: ESG rejting

Format će biti propisan

Baza podataka: nacionalne i EU





- Environmental**
- Resource use
 - Emissions
 - Innovation
- Social**
- Workforce
 - Human rights
 - Community
 - Product responsibility
- Governance**
- Management
 - Shareholders
 - CSR strategy

Environmental

Organization's ability to be a steward of nature and the environment

- Environmental policy
- Environmental Management System
- Natural resource conservation
- Energy use and efficiency
- Water use and efficiency
- Greenhouse gas (GHG) emissions and carbon management
- Pollution and waste management
- Climate change opportunities and risk
- Land-Use impacts
- Building certifications



Social

Organization's relationships to the people (internal and external)

- Relationships with employees, suppliers, customers, community
- Community engagement and impacts
- Stakeholder engagement
- Health and safety of employees and customers
- Workforce development/human capital
- Diversity, equity, and inclusion
- Employee assistance (wages and benefits)
- Workplace design

Governance

Organization's policies, procedures, protocols, roles, and responsibilities

- Board- or executive-level oversight
- ESG reporting standards
- Governance risk assessment
- Compensation policy
- Code of conduct and ethics
- Corporate governance guidelines
- Sexual harassment prevention / human rights policy
- Leadership, exec pay, audits, shareholder rights
- Cybersecurity / risk management policy
- Corruption and bribery audits

Score range	Grade	Description
0.0 <= score <= 0.083333	D -	'D' score indicates poor relative ESG performance and insufficient degree of transparency in reporting material ESG data publicly.
0.083333 < score <= 0.166666	D	
0.166666 < score <= 0.250000	D +	
0.250000 < score <= 0.333333	C -	'C' score indicates satisfactory relative ESG performance and moderate degree of transparency in reporting material ESG data publicly.
0.333333 < score <= 0.416666	C	
0.416666 < score <= 0.500000	C +	
0.500000 < score <= 0.583333	B -	'B' score indicates good relative ESG performance and above-average degree of transparency in reporting material ESG data publicly.
0.583333 < score <= 0.666666	B	
0.666666 < score <= 0.750000	B +	
0.750000 < score <= 0.833333	A -	'A' score indicates excellent relative ESG performance and high degree of transparency in reporting material ESG data publicly.
0.833333 < score <= 0.916666	A	
0.916666 < score <= 1	A +	

ESG laggards



ESG leaders

Standardi na primjeru ESRS



PLATFORM ON
SUSTAINABLE FINANCE

CSRD/202

2



Prijedlog

DIREKTIVE EUROPSKOG PARLAMENTA I VIJEĆA

o izmjeni Direktive 2013/34/EU, Direktive 2004/109/EZ, Direktive 2006/43/EZ i Uredbe (EU) br. 537/2014 u pogledu korporativnog izvještavanja o održivosti

Usvaja prijedlog Direktive o korporativnom izvještavanju o održivosti (en. Corporate Sustainability Reporting Directive – **CSRD**).

ESRS



European Sustainability Reporting Standards

EU Sustainability Reporting Standards and the future of sustainability reporting

Patrick de Cambourg, PTF ESRS Chair
November 4, 2021

23.11.2022 EFRAG prva skupina ESG standarda (draft) predana E.Komisiji. Društveni (Social) standardi baziraju se na **CSRD članak 19.b**

ESAP/2024-2026

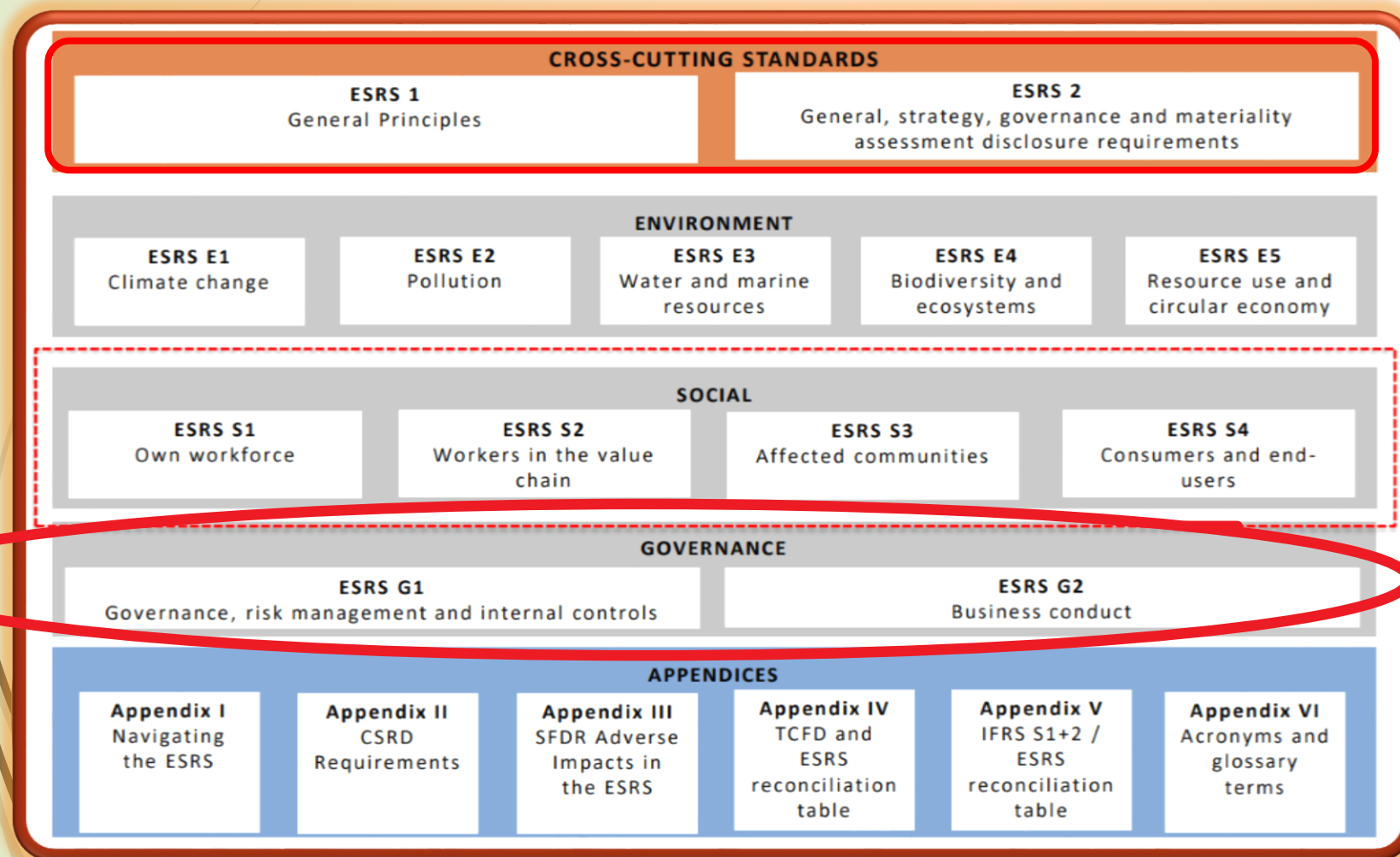


THE EUROPEAN SINGLE ACCESS POINT (ESAP): PUTTING DATA AT INVESTORS' FINGERTIPS

FI+NFI u *XHTML* formatu sa *XBRL* tagovima (obveza označavanja informacija vezanih uz održivost). Svi podaci će se prosljeđivati u European Single Access Point („ESAP“).

- izvješćivanje u 2025. o financijskoj godini 2024. za poduzeća koja već podliježu NFRD-u;
- izvještavanje u 2026. o financijskoj godini 2025. za velika poduzeća koja trenutno nisu obveznici NFRD-a;
- izvješćivanje u 2027. o financijskoj godini 2026. za uvrštena mala i srednja poduzeća (osim mikropoduzeća), male i nekompleksne kreditne institucije i vlastita osiguravajuća društva;
- izvješćivanje u 2029. o financijskoj godini 2028. za poduzeća iz trećih zemalja s neto prometom većim od 150 milijuna u EU-u ako imaju barem jednu podružnicu ili podružnicu u EU-u koja prelazi određene pragove

Upravljački (Governance) standardi



Principi i smjernice za 'Business conduct'



- ▶ Standard predan Europskoj Komisiji 23.11. 2022. godine
- ▶ G1-1 – Korporativna kultura i politike – provođenje i nadzor politika kojima se definira korporativna kultura, mjerenje rizika, ABC Politike (ako ih nema UN Convention against Corruption), zviždači, zaštita životinja, edukacije
- ▶ G1 – 2 – Odnosi managementa s dobavljačima – kako se uzimaju utjecaji socijalni i okolišni utjecaji pri odabiru partnera/dobavljača
- ▶ G1 – 3 – Prevencija i otkrivanje korupcije – tko istražuje i koji je proces izvještavanja o nalazu
- ▶ G1 – 4 – Incidenti korupcije i podmićivanja – broj, osude, kazne, raskinuti ugovori
- ▶ G1 – 5 – Financiranje političkih stranaka i lobiranje – sastanci, teme lobiranja
- ▶ G1 – 6 – Praksa plaćanja – prosječni dani plaćanja, ovrhe...

DRAFT EUROPEAN SUSTAINABILITY
REPORTING STANDARDS

ESRS G1
Business conduct

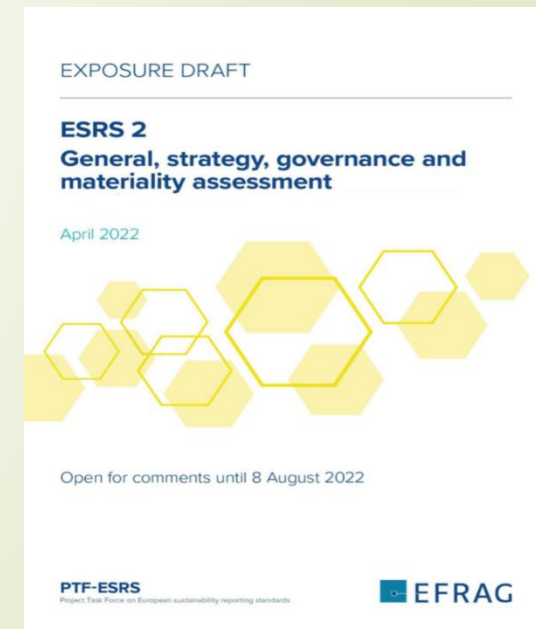


November 2022

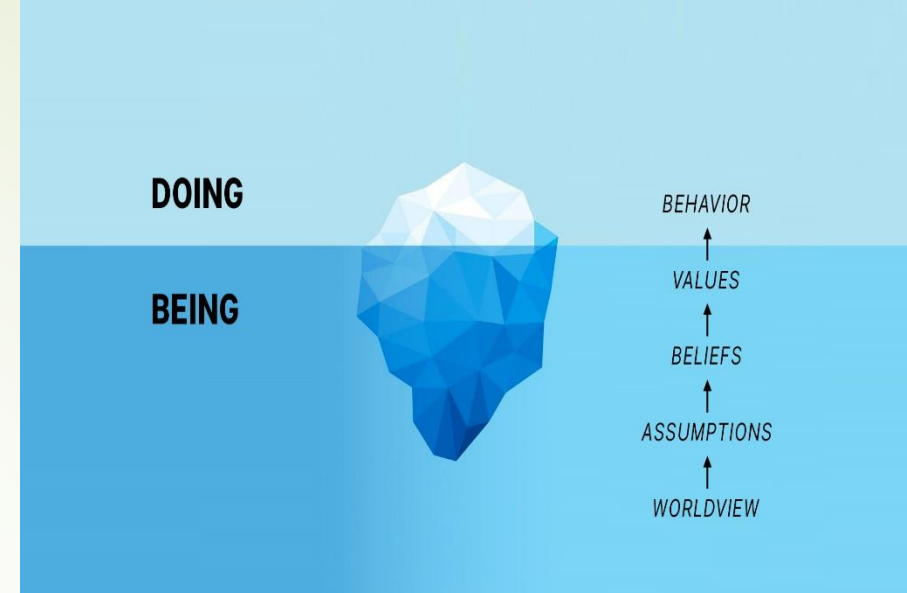
Principi i smjernice za 'Governance'



- GOV 1 – Uloge i odgovornosti zaposlenika, managementa i nadzornog tijela
- GOV 2 – Informacije o ulogama i odgovornostima zaposlenika, managementa i nadzornog tijela vezane za pitanja održivosti
- GOV 3 – Poduzete aktivnosti vezane za pitanja održivosti
- GOV 4 – Integracija održive strategije i mjerenje izvedbe i nagrađivanje
- GOV 5 – Dubinska Analiza izjava o održivosti (dobavljača, klijenata...)



Kako do Izvještaja?



Our Tradition of Integrity



“Our business
relies upon
integrity and
good judgment.”

J.W. Marriott, Jr.



- Introduction..... 2** jump →
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 - Health, Safety, and Security..... 37
 - Customer and Associate Privacy 37
- Promoting the Greater Good..... 39** jump →
 - Giving Back to the Community..... 40
 - Supporting Human Rights and Human Dignity..... 40
 - Environmental Responsibility.....41

Competition Law and Antitrust

Competition and antitrust laws affect almost every aspect of our global business, including our international activities, which may be subject to both U.S. antitrust laws and the laws of the European Union or of other countries where we do business. Our policy is to comply with all applicable laws and regulations.

Penalties for violating – or even appearing to violate – competition laws may be severe for both Marriott and Marriott associates.

As required by your duties and position at Marriott, you are responsible for being reasonably familiar with applicable competition laws where you do business.

It would be impossible to describe here all of the global competition laws that apply to our business. However, examples of the most common potential violations relevant to us are set forth below and in more detail in [MIP-10 \(“Antitrust Compliance”\)](#).

Do Not Make Unlawful Agreements with Competitors

Any agreement or understanding with competitors to limit competition or collaborate can be unlawful even if the firms involved did not act on the agreement or if the firms’ actions did not actually harm competition.

Depending upon the jurisdiction, certain agreements are automatic violations of antitrust laws, including:

- Actual or inferred agreements to raise, lower, or stabilize prices (e.g., room rates)
- Agreements to reduce output (e.g., keeping inventory off-line)
- Agreements to allocate customers, products, or geographic territories (e.g., refraining from development in certain areas)
- Agreements to boycott or refuse to deal with certain customers or suppliers
- Agreements to coordinate terms or conditions for wages, benefits, fees, or other compensation for associates, independent contractors, or vendors, except as permitted by specific labor laws



“Good food and good service at a fair price...”

A premise of the Marriott culture since 1927, when J. Willard and Alice Marriott opened a root beer stand, and the future Marriott International was born

Competition Law and Antitrust

What Other Practices Might Violate Competition Laws?

The following business practices are typically not appropriate, depending upon the circumstances and the laws of the applicable country or locality:

- Predatory or below-cost pricing or other exclusionary practices that are designed to maintain or create a monopoly by impairing a competitor’s ability to compete or that are designed to drive out or deter competition
- Exclusivity arrangements that deny a competitor access to customers, distribution channels, or raw materials, particularly if they result in higher prices for consumers
- “Tying” or “conditional” arrangements, which require a customer who wants to buy or lease one product to also buy or lease a second product, should not be imposed without prior approval of the Marriott Law Department

Seek Advice

Seek guidance from the Marriott Law Department in these situations or when in doubt about any competitive strategy.



Is Below-Cost Pricing Ever Acceptable?

There are limited circumstances where below-cost pricing may be acceptable, such as introductory offers. If in doubt, consult the Marriott Law Department.

Example

Conversations with Competitors

Marriott and a competitor are planning to build hotels in an emerging market. At an industry meeting, the competitor’s employee casually suggests to a Marriott associate that the two hotel chains should coordinate the sites of their new hotels to avoid “crowding.”

Correct Action: Associates should be on heightened alert when interacting with competitors. The conversation above could violate competition laws. The Marriott associate would be prudent to change the subject, remove himself from the conversation, and contact the Marriott Law Department for guidance.

Competition laws are designed to keep businesses from engaging in anticompetitive practices, particularly those that unfairly affect prices or allocate business.

KPI targeti – da li smo ispunili cilj?

Treba biti oprezan
da se kratkoročnim
razmišljanjem i ne
uništi dugoročnu
strategija

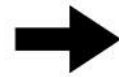
Rokovi do 2030. i
dalje....



Što želimo poručiti i kome?



WWF



WWF

Kako postaviti G KPI a da su svi uključeni

- **Cilj 12** – održiva potrošnja i proizvodnja
- **Podcilj 12.6.** poticati poduzeća da usvoje održive prakse i da integriraju informacije o održivosti u svoje cikluse izvještavanja
- **Podcilj 12.7.** promovirati prakse nabave koje su održive, u skladu s nacionalnim politikama i stilovima života
- Zašto su nam potrebne dubinske analize?
- Kako ih uspostaviti?
- Što ćemo s tim postići?
- Izvještavanje prakse

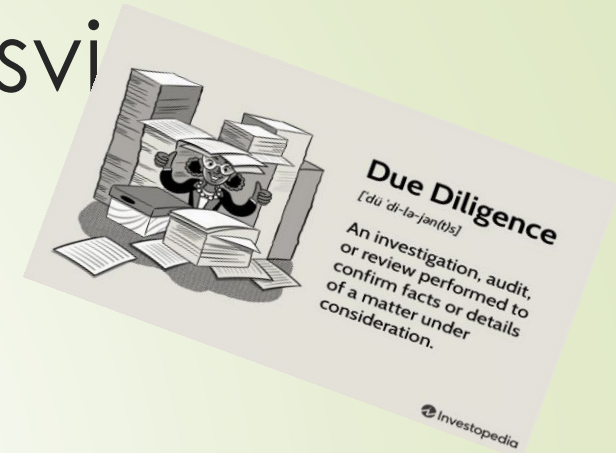


Figure 1: SDGs Mapped Against Environmental, Social, and Governance Categories



Provođenje ESG Strategije

KPI za ljudske potencijale



Uloga Menadžmenta ljudskih potencijala	Cilj Menadžmenta ljudskih potencijala	Metrika Menadžmenta ljudskih potencijala	Poslovna vrijednost
Angažman/ doprinos	Zaposlenici koji razumiju i djeluju u skladu s načelima strategije održivosti	Postotak zaposlenika koji su prošli edukacije za održivo poslovanje	Bolje izvršenje održive poslovne strategije
	Zaposlenici koji doprinose poboljšanju utjecaja na okoliš	Postotak zaposlenika koji provode „zelene“ akcije	Smanjenje troškova energije i materijala

Radionica – Zadatak na primjeru 4 industrije

G ili Governance rizik	Industrija Energetika
Najznačajniji compliance rizik	
Zašto smo ga izdvojili?	
Kako utječe na dionike? (dioničari, zaposlenici, okolina...)	
Poduzete mjere za umanjenje rizika	
KPI (kroz 1 do 8 godina)	
Metrika za KPI	

Hvala vam na pažnji...



**Thank You
For Listening
AND
Remember that
We have 1 Earth**



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