

Sessione formativa sulla bozza del principio ESRS G1: Condotta aziendale

Video formativi sul primo set di principi ESRS, in bozza

Presentato da Fredré Ferreira
Senior Technical Manager, EFRAG

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Requisiti di informativa sulla gestione degli IRO

ESRS G1-1 Cultura di impresa e politiche di condotta delle imprese

L'impresa deve comunicare le proprie iniziative per definire, sviluppare e promuovere una cultura di impresa, ma anche proprie politiche relativamente agli aspetti della condotta delle imprese.

- Strategia, implementazione e risultati della cultura di impresa sugli IRO GRI
- Politiche in materia di condotta delle imprese
 - Meccanismi per segnalare comportamenti illeciti
 - Mancanza di politiche anti-corruzione attiva/passiva coerenti con la Convenzione delle NU contro la corruzione SFDR
 - Mancanza di politiche di protezione degli informatori
 - Indagini su incidenti relativi alla condotta delle imprese
 - Benessere degli animali
 - Lobbying ecc.
 - Strategia relativa alla formazione sulla condotta delle imprese ed identificazione delle 'funzioni a rischio'

La cultura di impresa esprime gli obiettivi attraverso valori e convinzioni. Orienta le attività dell'impresa mediante idee condivise e norme di gruppo, quali valori aziendali o dichiarazioni d'intenti (mission statements) o un codice di condotta.

L'azione di persuadere in modo disonesto qualcuno ad agire a proprio favore offrendogli in dono denaro o un altro incentivo.

ESRS G1-2 Gestioni dei rapporti con i fornitori



L'impresa deve fornire informazioni sulla gestione dei propri rapporti con i fornitori e i suoi impatti sulla catena del valore.



- Politiche/prassi per prevenire i ritardi nei pagamenti, in modo specifico alle PMI



- Strategia per determinati rischi nei rapporti con i fornitori, in particolare della catena del valore ed in generale della sostenibilità;



- Social and environmental criteria considered when selecting supply-side contractual partners (i.e. suppliers);



- Description of practices to support vulnerable suppliers and improve their social and environmental performance

IRO management DRs (cont.)

ESRS G1-3 Prevention and detection of corruption/bribery

The undertaking shall provide information about its system to prevent and detect, investigate, and respond to allegations or incidents relating to corruption and bribery including the related training.

- Overview of procedures to prevent, detect, and address allegations or incidents;
- Independence from chain of management
- Reporting process to AMSBs
- If no policies, disclose and if applicable, plans to adopt such procedures
- Communication of policies to those for whom they are relevant
- Training: GRI
 - the nature, scope and depth of training programmes;
 - the % of functions-at-risk covered by training; and
 - where applicable, the information relating to AMSBs.



Abuse of entrusted power for private gain, which can be instigated by individuals or organisations. It includes practices such as facilitation payments, fraud, extortion, collusion and money laundering.

Targets and metrics

ESRS G1-4: Confirmed incidents of corruption or bribery

The undertaking shall provide information on confirmed incidents of corruption or bribery during the reporting period.

- the total number and nature of confirmed incidents; GRI
- the number of convictions and the amount of fines for violation of anti-corruption and anti-bribery laws; SFDR
- details of public legal cases and outcomes;
- the number of confirmed incidents in which own workers were dismissed or disciplined; GRI
- contracts with business partners terminated or not renewed due to violations related to corruption or bribery.
- The undertaking shall disclose whether it has identified insufficiencies in actions taken to address breaches in procedures and standards of anti-corruption and anti-bribery. SFDR
- Limited value chain information



An incident of corruption or bribery that has been found to be substantiated. Confirmed incidents of corruption do not include incidents of corruption that are still under investigation at the end of the reporting period. Determined by compliance officer or similar or an authority but not necessarily a court of law.

Targets and metrics (cont.)

ESRS G1-5: Political influence and lobbying

The undertaking shall provide information on the activities and commitments related to its political influence, including its lobbying activities related to its material impacts.



- if applicable, the representative(s) responsible in the AMSBs with oversight



- financial or in-kind **political contributions:** GRI
 - total monetary value political contributions (aggregated by country ..., recipient/ beneficiary)



- Lobbying activities: the main topics covered and its main positions. Interactions with material IROs. Financial information voluntary



- In EU Transparency Register or equivalent details.



- Members of AMSBs who held a comparable position in public administration 2 years before appointment.

Activities with objective of influencing the formulation or implementation of policy or legislation, or the decision-making processes of governments, governmental institutions, ... etc.

Financial or in-kind support provided directly to political parties, their elected representatives or persons seeking political office.

Targets and metrics (cont.)

ESRS G1-6 Payment practices

The undertaking shall provide information on its payment practices to support transparency about these practices given the importance of timely cash flows to business partners, especially with respect to late payments to SMEs.



- the average time to pay an invoice in number of days;

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- standard payment terms in number of days by main category of suppliers and the % alignment with these standard terms;



- the number of legal proceedings during the reporting period for late payments; and
- complementary information necessary to provide sufficient context.

Appendix: Origin and sources for DRs

Appendix: Sources of DRs

	Accounting Directive reference	SFDR reference	References to other frameworks including EU legislation
DR G1-1	Art. 29b 2 (c) (iii) Art. 19b 2 (d)	PAI, Indicators 6 and 15 of Table 3 of Annex 1	<ul style="list-style-type: none"> • GRI 2-12; GRI 2-23, 2-24 and 2-26 • EU Whistleblowing Directive • SDG 16.5 and 16.6 • UNG GP 29 • ICGN Global Governance principles – Principle 4
DR G1-2	Art. 29b 2 (c) (iv)		<ul style="list-style-type: none"> • SDG 17 • ISO 25000 Fair operating practices
DR G1-3	Art. 29b 2 (c) (iii)		<ul style="list-style-type: none"> • GRI 2-26; GRI 205-2 • SDG 16.5 and 16.6 • OECD MNE Guideline III 3(a) to (c) and Guideline VII 1 to 7 • UN Global Compact Principle 10 • ISO 25000 Fair operating practices
DR G1-4	Art. 29a 2 (c) (iii)	PAI, Indicators 16 and 17 of Table 3 of Annex 1	<ul style="list-style-type: none"> • GRI 205-3 • SDG 16.5 and 16.6 • OECD MNE Guideline VII 1 to 7 • UN Global Compact Principle 10 • ISO 25000 Fair operating practices
DR G1-5	Art. 29b 2 (c) (iv)		<ul style="list-style-type: none"> • GRI 415-1 • OECD MNE Guideline VII 1 to 7
DR G1-6	Art. 29b 2 (c) (v)		<ul style="list-style-type: none"> • Local regulations in Spain

Appendix: Changes from Governance EDs

Draft ESRS G1 *Business conduct*: Changes from G2 ED

Old	New	Title	Accounting Directive?
G2-1, G2-2	G1-1	Corporate culture and business conduct policies	Yes, 29b 2(c)(iii)
Par 17(f)	G1-2	Management of relationships with suppliers	Yes, 29b 2(c)(v) – management and quality of supplier relationships
G2-3 G2-5	G1-3	Prevention and detection of corruption/bribery (including training)	Yes, 29b 2(c)(iii)
G2-4	Deleted	Prevention and detection of anti-competitive behaviour	Implicit – deferred to sector specific
G2-6	G1-4	Corruption/ bribery events	Yes, 29b 2(c)(iii)
G2-7	Deleted	Anti-competitive behaviour events	Implicit – deferred to sector specific
G2-8	Deleted	Beneficial ownership	Supporting corruption/bribery DRs
G2-9	G1-5	Political influence and lobby activities	Yes, 29b 2(c)(iv)
G2-10	G1-6	Payment practices	Yes, 29b 2(c)(v)

ED ESRS G1 Governance, risk management and internal control

ED DRs	Accounting Directive	Topic	Location in ESRS 2
G1-1, G1-4 and G1-9	Yes, 29b 2(c)(i)	Composition and diversity policy	Merged with GOV 1
G1-7/8	Yes, 29b 2(c)(ii)	Risk management and internal control over sustainability reporting process	New GOV 5

Other DRs deleted due to changes in CSRD.

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EFRAG
Aisbl - ivzw
35 Square de Meeüs
B-1000 Brussel
Tel. +32 (0)2 207 93 00
www.efrag.org



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