La sostenibilità è una sfida, ma soprattutto un'opportunità di crescita ineludibile. Questa la logica che guida il percorso in cinque tappe che Manageritalia Sicilia ha delineato per dialogare con business community, istituzioni e società sui punti cardine di questa costruzione comune e arrivare nell'ultima tappa a evidenziare un vero percorso virtuoso. Per raggiungere davvero la sostenibilità servono strategie, sistemi di gestione e misurazione, ma serve anche che manager e imprenditori siano protagonisti di un processo efficace che porti a risultati tangibili e valore aggiunto a tutta la comunità e i territori.

LE TAPPE DEL PERCORSO

2 dicembre 2024 – CATANIA
Verso un futuro sostenibile

Marzo 2025 – AGRIGENTO
ESG e strategie di Sostenibilità aziendale

Giugno 2025 – MESSINA
La rendicontazione della Sostenibilità

Ottobre 2025 – RAGUSA
La Sostenibilità e i Sistemi di gestione

Dicembre 2025 – PALERMO
Tavola rotonda di sintesi

Ordine dei Dottori Commercialisti e degli Esperti Contabili di Catania

Co-organizzato con l'Ordine dei Dottori Commercialisti ed Esperti contabili di Catania, valido ai fini della formazione continua dei Commercialisti

In collaborazione con il CPO Consulenti del Lavoro di Catania, valido ai fini della formazione continua obbligatoria dei Consulenti del Lavoro

FEDERMANAGER SICILIA ORIENTALE · AIDP · OSSERVATORIO BILANCI SOSTENIBILITÀ

Primo incontro

VERSO UN FUTURO SOSTENIBILE

ore 15.00	Registrazione partecipanti
ore 15.30	APERTURA LAVORI **Carmine Pallante**, presidente Manageritalia Sicilia
ore 15.40	SALUTI ISTITUZIONALI Ordine dei Dottori commercialisti Ordini dei Consulenti del lavoro Istituto Nazionale Revisori Legali Confcommercio Confindustria
ore 16.00	LA SOSTENIBILITÀ E GLI OBIETTIVI DI SVILUPPO SOSTENIBILE, QUALI GLI IMPATTI? **Filippo Salone**, Prioritalia - ASviS
ore 16.15	LA SOSTENIBILITÀ AMBIENTALE Prof. **Vincenzo Piccione**, già docente presso l'Università di Catania
ore 16.30	LA SOSTENIBILITÀ SOCIALE Prof.ssa **Agata Matarazzo**, docente presso Università di Catania
ore 16.45	LA SOSTENIBILITÀ ECONOMICA Prof. **Giuseppe Caruso**, docente presso Università di Catania - Dottore Commercialista iscritto all'ODCEC di Catania
ore 17.00	*Coffee break*
ore 17.20	LA SOSTENIBILITÀ DAL PUNTO DI VISTA DELLE IMPRESE **Giulia Giuffrè**, CSO & Sustainability Ambassador IRRITEC
ore 17.35	SOSTENIBILITÀ E COMPETITIVITÀ: LA PROSPETTIVA EUROPEA **Silvia Pugi**, Deputy Secretary General CEC
ore 17.50	**Tavola rotonda** SOSTENIBILITÀ E MANAGERIALITÀ *modera* **Enrico Pedretti**, direttore marketing Manageritalia con **Giuseppe Castellana**, Rappresentante Manageritalia Executive Professional Sicilia **Domenico Fortunato**, Presidente Manageritalia Puglia, Calabria e Basilicata **Giulia Giuffrè**, CSO & Sustainability Ambassador IRRITEC **Sandro Mambelli**, AIDP **Maurizio Mazzapicchi**, Federmanager Sicilia Orientale **Silvia Pugi**, Deputy Secretary General CEC **Michele Trimboli**, Vicepresidente Manageritalia Sicilia
ore 18.45	CONCLUSIONI **Davide Frangiamore**, Vicepresidente Manageritalia Sicilia
ore 19.00	*Aperitivo di networking*

Registrazione obbligatoria ***https://bit.ly/lasfidadellasostenibilita***

Goals for People, for Planet, PARTENER

World leaders came together in 2015 and made a historic promise to secure the rights and well-being of everyone on a healthy, thriving planet when they adopted the 2030 Agenda for Sustainable Development and its 17 Sustainable Development Goals (SDGs).

The Agenda remains the world's roadmap for ending poverty, protecting the planet and tackling inequalities. The 17 SDGs, the cornerstone of the Agenda, offer the most practical and effective pathway to tackle the causes of violent conflict, human rights abuses, climate change and environmental degradation and aim to ensure that no one will be left behind.

The SDGs reflect an understanding that sustainable development everywhere must integrate economic growth, social well-being and environmental protection.


SUSTAINABLE DEVELOPMENT GOALS
1 NO POVERTY
2 ZERO HUNGER
3 GOOD HEALTH AND WELL-BEING
4 QUALITY EDUCATION
5 GENDER EQUALITY
6 CLEAN WATER AND SANITATION
7 AFFORDABLE AND CLEAN ENERGY
8 DECENT WORK AND ECONOMIC GROWTH
9 INDUSTRY, INNOVATION AND INFRASTRUCTURE
10 REDUCED INEQUALITIES
11 SUSTAINABLE CITIES AND COMMUNITIES
12 RESPONSIBLE CONSUMPTION AND PRODUCTION
13 CLIMATE ACTION
14 LIFE BELOW WATER
15 LIFE ON LAND
16 PEACE, JUSTICE AND STRONG INSTITUTIONS
17 PARTNERSHIPS FOR THE GOALS

CORPORATE SOCIAL RESPONSIBILITY IN SUSTAINABLE COMPANIES

Social responsibility, therefore, understood as a new strategic approach in management system that induces companies to take a path aimed at enhancing the relationship with the stakeholder network and at creating social, environmental and sustainable development innovation, leads companies to seize growing entrepreneurial and market opportunities.

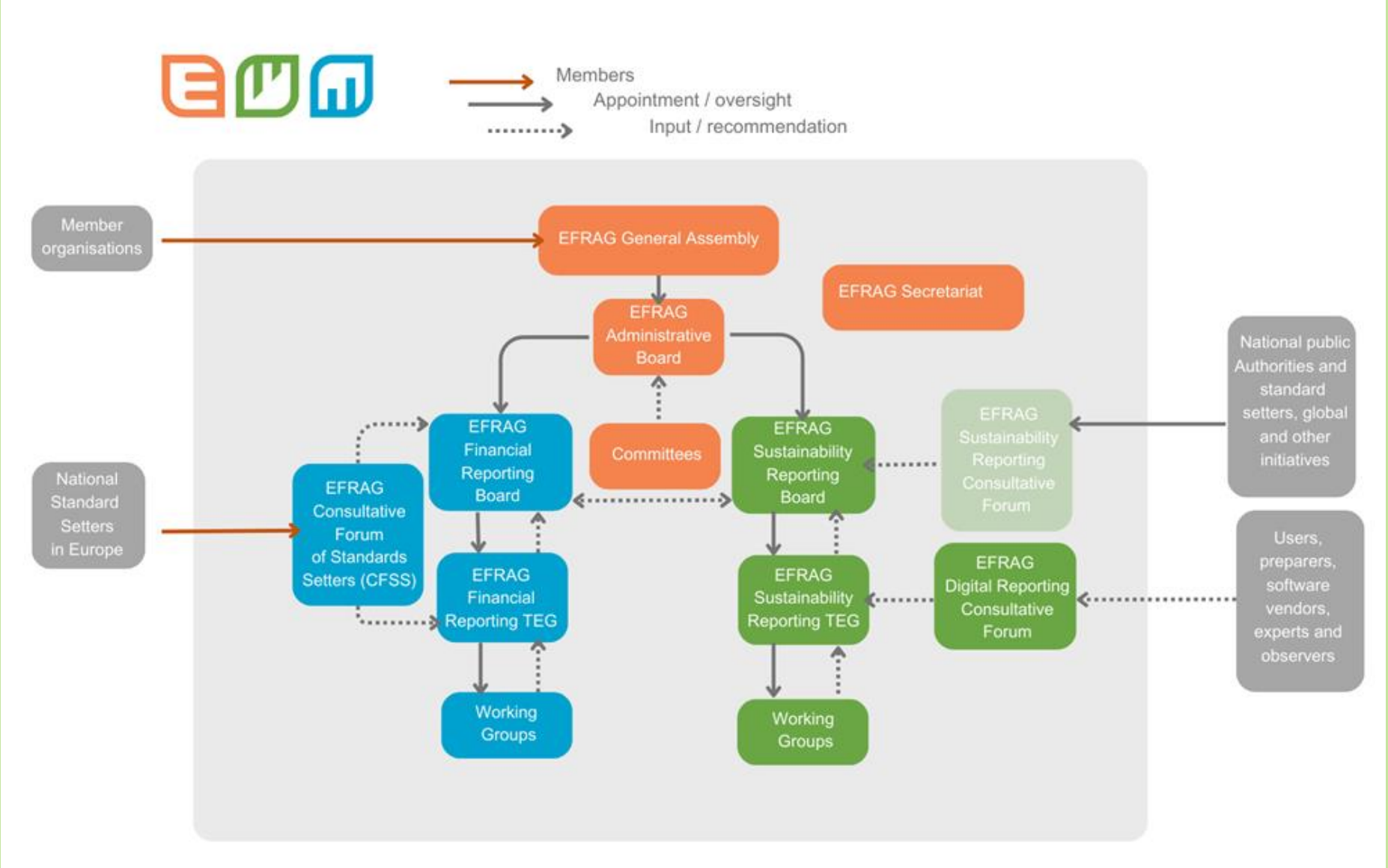
It follows that the possibility of success of the company is closely related to the inclusion of socio-economic aspects, which are hardly linked to the income result of the organization

The implementation of a Corporate Social Responsibility strategy is a crucial component for the competitiveness of an enterprise and it is something that must be coordinated by the enterprise itself. This involves the implementation by the company of policies and methodologies that integrate social, environmental, ethical, business operations and its main strategy, realizing everything in close collaboration with stakeholders.

ESG AND EFRAG

- La sostenibilità etica prevede la trasparenza come elemento essenziale della fiducia degli stakeholder, le aziende tendono infatti a comunicare apertamente i propri risultati in materia di sostenibilità, utilizzando strumenti come i report di sostenibilità, basati su standard internazionali come il Global Reporting Initiative (GRI)5 , che fornisce standard di rendicontazione di sostenibilità adottati a livello mondiale, contribuendo alla definizione ed alla misurazione della sostenibilità etica in termini di impatti ambientali, sociali e di governance (ESG).
- L'European Financial Reporting Advisory Group (EFRAG) svolge un ruolo cruciale nello sviluppo della rendicontazione non finanziaria e nella promozione della sostenibilità etica aziendale. L'EFRAG è un'organizzazione indipendente istituita per supportare la Commissione Europea nello sviluppo nell'adozione degli standard di rendicontazione finanziaria che, recentemente, si è impegnata nella definizione degli standard per la sustainability reporting.

EFRAG


Members
Appointment / oversight
Input / recommendation
Member organisations
EFRAG General Assembly
EFRAG Secretariat
EFRAG Administrative Board
National Standard Setters in Europe
EFRAG Consultative Forum of Standards Setters (CFSS)
EFRAG Financial Reporting Board
Committees
EFRAG Sustainability Reporting Board
EFRAG Sustainability Reporting Consultative Forum
National public Authorities and standard setters, global and other initiatives
EFRAG Financial Reporting TEG
EFRAG Sustainability Reporting TEG
EFRAG Digital Reporting Consultative Forum
Users, preparers, software vendors, experts and observers
Working Groups
Working Groups

Standard EFRAG

- STANDARD GENERALI:
- - ESRS 1: REQUISITI GENERALI
- - ESRS 2: INFORMAZIONI GENRALI
- STANDARD AMBIENTALI:
- - ESRS E1: CAMBIAMENTO CLIMATICO
- - ESRS E2: INQUINAMENTO
- - ESRS E3: RISORSE IDRIHE E MARINE
- - ESRS E4: BIODIVERSITÀ ED ECONOMIA CIRCOLARE
- STANDARD SOCIALI:
- - ESRS S1: FORZA LAVORO PROPRIA
- - ESRS S2: LAVORATORI DELLA CATENADEL VALORE
- - ESRS S3: COMUNITÀ INTERESSATE
- - ESRS S4: CLIENTI E UTENTI FINALI
- STANDARD RELATIVO ALLA GOVERNANCE
- - ESRS G1: CONDOTTA AZIENDALE

Corporate Social Responsibility tools

The proliferation of the following instruments has been encouraged by the evolution and dissemination of transparency issues and the principles of social responsibility, the attention of the political class to the impact of companies in society and the affirmation of an increasingly rooted sensitivity to the issues of sustainable development

The tools that are processed during the research are:

- Ethical code.
- Social report.
- Standard SA 8000.
- Standard ISO 26000.
- Accountability 1000.

Among the Social reporting principles we distinguish:

1. Ethical identification of the entity: it is necessary to clearly state the general values, principles and purpose of the institution so as to allow an assessment of the consistency of its performance;
2. Responsibility: Care must be taken to identify the stakeholders to whom the school is accountable.
3. Transparency: all recipients must be in a position to understand the logical process of recognition, reclassification and training, in its procedural and technical components and with regard to the discretionary elements adopted.
4. Inclusion: it will make sure to give voice - directly or indirectly - to all identified stakeholders, explaining the methodology of investigation and reporting adopted.
5. Consistency: the consistency of the policies and choices of the professional community with the commitments undertaken must be described.
6. Neutrality: the social budget must be impartial and independent of partisan interests or particular coalitions.
7. Autonomy of third parties: where third parties are in charge of guaranteeing the quality of the process or making assessments and comments, they must be requested and guaranteed the most complete autonomy and independence of judgment.
8. Competence of period: the social budget has as reference period the school year.

1. Prudence: it consists, in particular in the presence of estimates (estimates or conjectures), in the use of a certain caution (indispensable when conditions of uncertainty exist) so as not to overestimate the positive aspects and not to underestimate the more strictly negative ones.
2. Comparability: comparisons between time-differentiated budgets of the same school or with budgets of other schools operating in the same field or context should be allowed.
3. Clarity: the information contained in the social budget must have a level of clarity, comprehensibility and accessibility appropriate to the stakeholders to whom the budget is intended.
4. Reliability and faithful representation: the information in the financial statements must be subject to a process of control, so that it can be considered by users as a faithful representation of the object to which they refer. To be reliable, information must represent its object in a complete and truthful manner, with substantive aspects prevailing over formal ones.
5. Homogeneity: all quantitative expressions used must be measured with the same detection criterion and unit of measurement.
6. Utility: the set of news that make up the social budget must contain only data and information useful to meet the information needs of stakeholders.
7. Significance and relevance: we must take into account the actual impact that events, economic and not, have produced in the surrounding reality.
8. Verifiability of information: data collection and processing processes shall be documented and, where appropriate, reported in the financial statements in such a way that they can be reviewed and reviewed.

Principles of Balance

Comparability,

Accuracy,

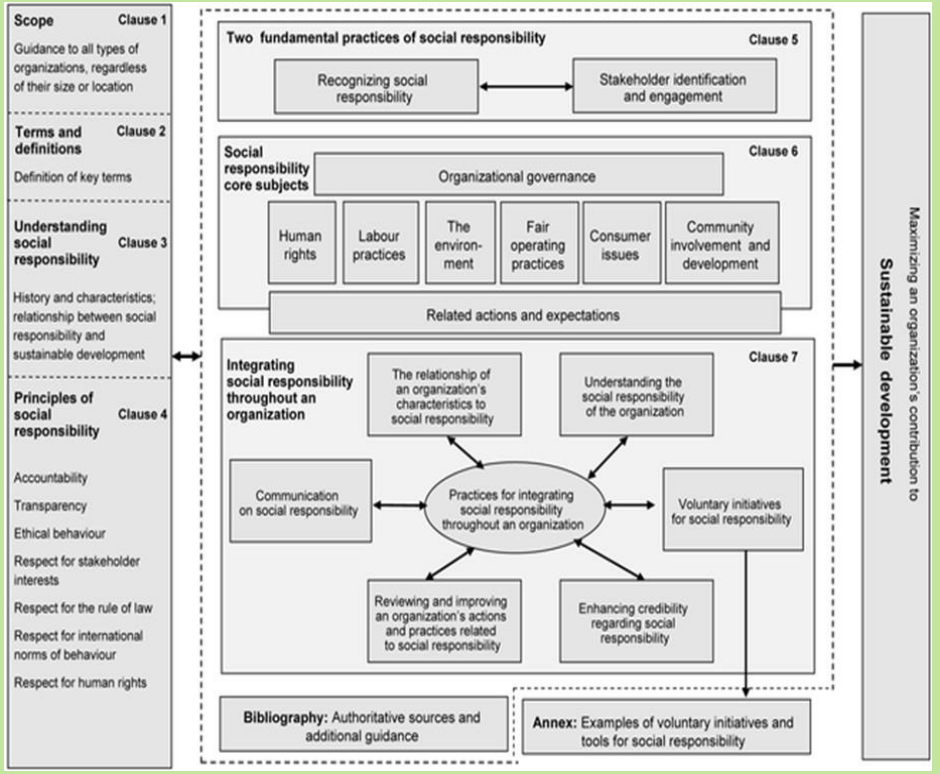
Timeliness,

Reliability and Clarity,

together with the tests to be used to achieve an adequate level of quality of the information contained in the report.

The importance of ISO 26000 for the firm's management

UNI ISO 26000 (ISO 26000: 2010) is an international standard that provides guidelines to organizations on Social Responsibility (Hahn, 2013; Heimann, 2008). This standard allows companies to steer their path towards sustainability, as well as any shortcomings and gaps that need to be identified to be addressed. This is not a standard that can be certified, but rather a model that provides suggestions, guidelines and guidance.



Principles of Corporate Social Responsibility

the fourth chapter of the standard lists and describes the seven principles of Corporate Social Responsibility:

- Responsibility to account: it implies taking responsibility in case of incorrect actions, adopting adequate measures in order to remedy them and undertaking actions aimed at preventing their recurrence (Herciu, 2016);
- Transparency: means clearly and carefully disclosing one's policies, decisions and activities, including their real and potential impacts on society and the environment;
- Ethical behavior: an organization should adopt behaviors to adopt with the principles of good and just conduct in each specific situation;
- Respect for stakeholders' interests: a mapping of stakeholders should be created, followed by an analysis of their characteristics and respective capacities for influence. An organization, therefore, is required to respect, consider and satisfy the interests of its stakeholders;
- Compliance with the rule of law: An organization must be aware of all applicable laws and regulations, so as to communicate these obligations to those within the organization who are required to comply and implement these measures. It must also certify that it complies with all applicable laws and regulations;
- Respect for international norms of behavior: an organization is required to comply not only with international norms of behaviour, but must also avoid being complicit in the activities of another organization (e.g. a supplier company) that are not consistent with international standards of conduct;
- Respect for human rights: An organization should respect human rights and recognize their importance and universality.

Advantages

Therefore, the following advantages can arise from the application of ISO 26000:

- improved competitiveness, including access to finance;
- increased employee loyalty, commitment, participation and motivation;
- possibility of guaranteeing full transparency by the organization towards third parties, as regards working conditions, health and safety at work and personnel remuneration;
- increase in the efficiency and performance of the Organization by reviewing the production processes and organizational dynamics;
- elimination/reduction of potential conflicts with consumers relating to one's products or services;
- increase over time of credibility, transparency and corporate image on the reference market;
- increases its corporate reputation, the credibility that the company itself has vis-à-vis society

Elements of the Standard SA 8000

Child Labor
Forced or Compulsory Labor
Health and Safety
Freedom of Association & Right to Collective Bargaining
Discrimination
Disciplinary Practices
Working Hours
Remuneration
Management System

Benefits for Employers

SA8000-certified organizations experience a variety of positive business impacts, including:

- Better relationships with workers, customers, and external stakeholders
- More effective management systems that improve workflows throughout the organization, resulting in
  - Improved quality and productivity
  - Better hazard and risk detection
  - Increased supply chain control
  - Higher employee retention
- Enhanced reputation, appeal to global buyers, and preferential status in government tenders

Benefits for Brands and Retailers

Brands and retailers that accept SA8000 certification in lieu of first- or second-party social auditing experience benefit from:

- SA8000's comprehensive social compliance program
- Third-party oversight for quality assurance
- Supplier ownership of social compliance program
- More resources for capacity-building and other social programs, as they are no longer needed for company code-of-conduct audits

Code of Conduct

‘Code of Conduct’ programs aim to improve labor conditions within a company, a group of companies, or throughout a supply chain(s).

Typically, a company’s code of conduct defines processes and requirements that their suppliers must meet as a condition of maintaining their business relationship and it is usually enforced by periodic audits to assess compliance.

SAAS works with industry and global initiatives to develop code of conduct programs that align with internationally recognized labor and ISO standards and oversee their auditing and implementation.

Thanks

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