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STUDIO DI CONSULENZA

Consulenza normativa, legislativa e di Direzione

CSR Series

Certified Sustainability Rating

WHITE PAPER

Sustainability – CSR certification on ESG topics

Introduction.

In recent years, the corporate social responsibility has taken on a prominent role in the economic landscape. ESG issues (Environmental, Social, and Governance) have become a focal point for companies seeking to integrate sustainability, social equity, and sound governance into their corporate strategies. Below, we will explore the key concepts of ESG themes and the importance of embracing them for responsible business management.

The Environment.

The environment is one of the fundamental pillars of ESG themes. Companies are becoming increasingly aware of the impact their activities have on the environment and are taking measures to reduce their ecological footprint. This includes implementing policies to reduce greenhouse gas emissions, efficiently using natural resources, and adopting sustainable practices in production and waste management. An environmentally responsible approach can not only contribute to ecosystem preservation but also offer competitive advantages to companies, attract environmentally conscious investors, and meet the growing consumer expectations for eco-friendly products and services.

The Social Aspect.

The social aspect of ESG themes focuses on considering the impact of companies on people and communities in which they operate. Companies that adopt a socially responsible perspective seek to promote diversity and inclusion, ensure fair and safe working conditions, respect human rights, and contribute to the development of local communities. This attention to the social aspect not only enhances corporate reputation but also fosters talent attraction and retention, boosts consumer confidence, and can lead to greater social and economic stability.



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Governance.

Governance is the third pillar of ESG themes and pertains to the structure and management of a company. Strong governance involves responsible leadership, transparency in financial reporting, established corporate ethics, and effective risk management. Good corporate governance promotes investor trust, fairness in resource allocation, and proper management of conflicts of interest. Companies with well-structured governance are more resilient to external shocks and enjoy greater internal stability, enabling them to thrive sustainably in the long term.

Benefits and Motivations for Adopting ESG Themes.

The adoption of ESG themes can bring numerous advantages for companies. In addition to contributing to a sustainable future, companies that integrate ESG into their business strategy can experience an enhancement of reputation, increased attraction of qualified talent, and a reduction in operational risks. Furthermore, investors and stakeholders are increasingly rewarding companies that demonstrate a tangible commitment to ESG themes, opening new opportunities for financing and collaboration. Often, there are benefits in national and international calls for proposals and funding, as well as opportunities for acquiring new clients and markets.

Conclusions.

In summary, ESG themes have become a key aspect of business management. Through the adoption of environmental, social, and governance measures, companies can attain competitive advantages, promote sustainable development, and meet the expectations of consumers and investors. The integration of ESG themes not only signifies an ethical choice but is also a critical factor in ensuring long-term prosperity for companies, particularly in the continuously evolving economic landscape.



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CSR Series - Characteristics

Technical Specifications.

The CSR Series include four distinct technical specifications:

CSR-PROD:2022 (for manufacturing companies, all sectors)

CSR-SERV:2022 (for service-oriented companies, all sectors)

CSR-HOSP:2022 (for companies in the hospitality sector; hotels, etc.)

CSR-RIST:2022 (for companies in the restaurant sector)



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CSR Series - Characteristics

Measurable Sustainability.

Speaking about sustainability inevitably entails considering a multitude of aspects, which do not always provide an accurate perception of how sustainable a given Organization is.

The CSR certification involves a numerical rating, on a scale of 100, which will be printed on the certificate issued by the Certifying Entity.

For this reason, we can assert that the CSR rating indicates, in a completely measurable manner, the degree of sustainability of an Organization.



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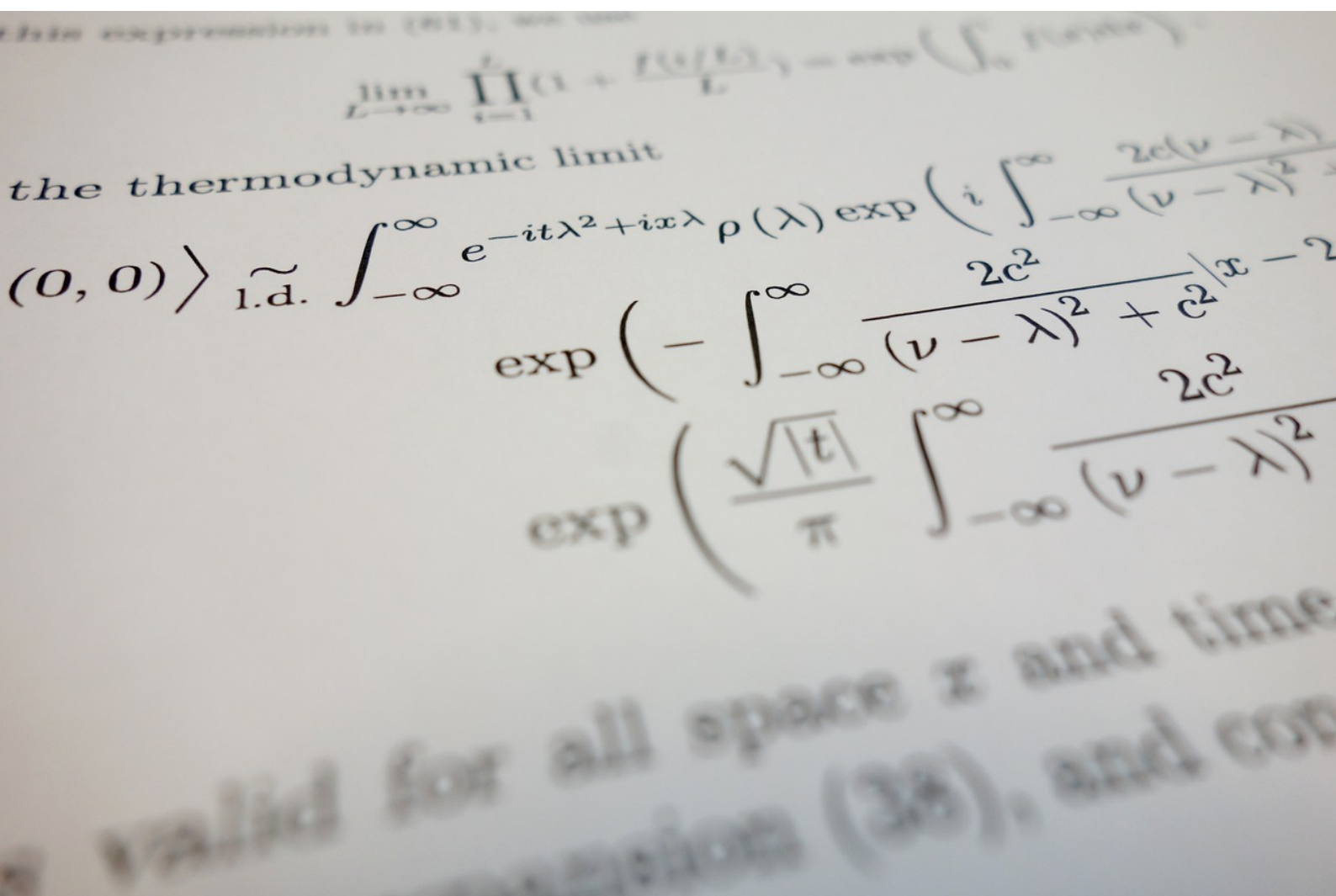
CSR Series - Characteristics

Rating and Calculation Algorithm.

The CSR rating is determined by a series of algorithms.

Each of the four specific technical areas has two algorithms which, based on the evidence of each requirement, calculate a score on a scale of 100.

The algorithms are not publicly disclosed.



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CSR Series - Characteristics

The evaluation areas.

The standard outlines four domains or macro areas of assessment:

- Sustainability aspects of products
- Sustainability aspects of workplaces
- Sustainability aspects of services
- Ethical and legislative sustainability aspects

Within these four macro areas, ESG domains are assessed.



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CSR Series - Characteristics

Applicability.

Organizations operating in any sector and of any size can be certified.

The high consistency of the required sustainability criteria and calculation algorithms enables a uniform evaluation for each of the four standards.



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CSR Series - Characteristics

Benefits of Certification.

The benefits are of various nature, among the main ones are:

- Improvement of the company's image and enhancement of corporate reputation.
- Better positioning compared to competitors without certification.
- Business opportunities for certain products in foreign markets that require CSR certification by specific brokers and/or buyers.
- Other strategic and business advantages, especially in areas requiring sustainability standards.
- Opportunities to attract new customers by leveraging sustainability and social responsibility.



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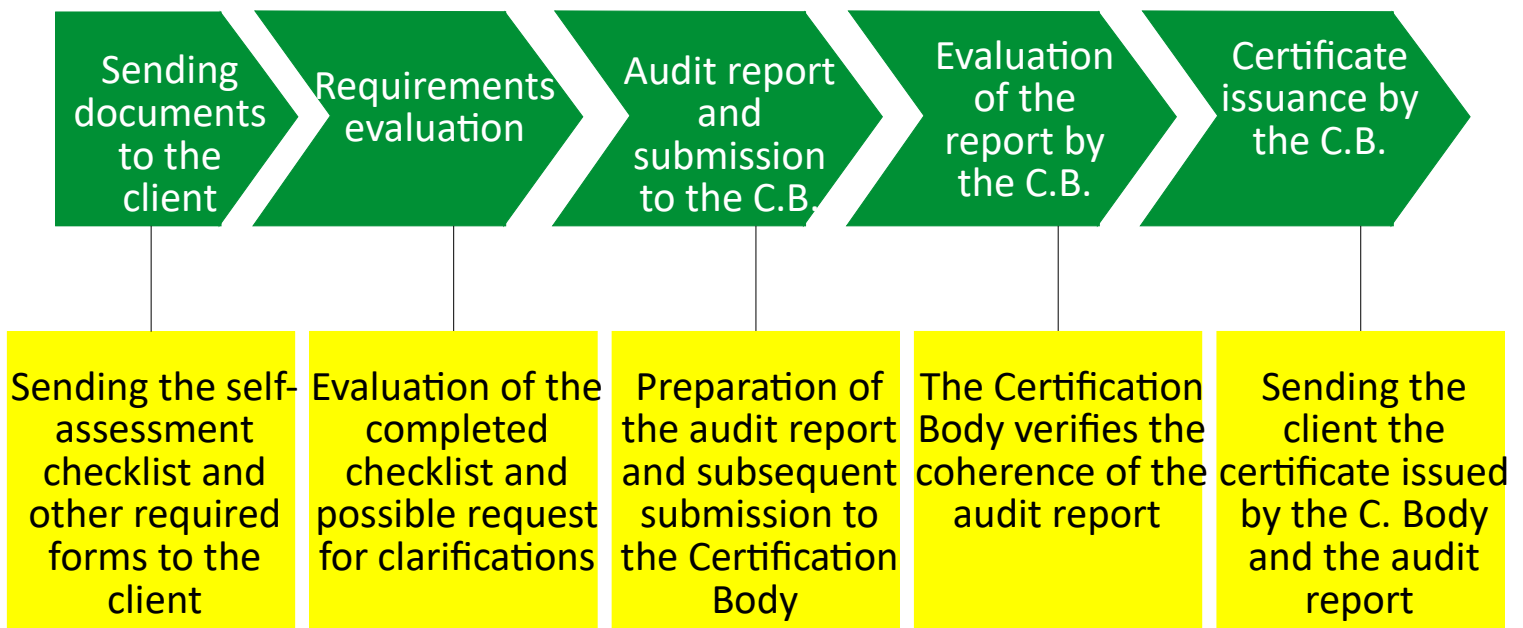
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CSR Series - Characteristics

The Certification Process.

The certification is exclusively issued worldwide by Gcerti Italy Srl (www.gcerti.it).

PROCESS



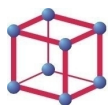
For further information, please visit the following web address:
(www.gcerti.it/csr-certified-sustainability-rating/)



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