



Arbeit und
Kultur

ΕΡΕΥΝΑ ΚΑΙ ΠΡΟΒΛΗΤΕΣ
ΚΕΝΤΡΟ ΑΘΗΝΩΝ



Results of the Technical Questionnaire Greece

Dr Christina Theochari
Head Environment and International Relations Department
EKA - Athens

International Workshop - 14-15-22 September 2020.
The action has received funding from the European Union





International Workshop - 14-15-22 September 2020.
The action has received funding from the European Union



RECIPIENTS OF THE GREEK QUESTIONNAIRE

- Experts from Employers Organizations, Trade Unions Organizations' officials and experts, social experts.
- Additionally there were exchanges of views with persons from companies
- There has been 6 TQs from the Trade Unions, 1 TQ from the employers that it is a result of an internal consultation with the team of experts within the organization, 1 from a social expert. Moreover there are views collected and added in the report.

Employers Organization	1
Trade Unions officials	2
Trade Union experts	4
Social expert	1
Total	8



The profiles of the TQ recipients

- A **Scientific Consultant** of an Employers' Organization Institute
- Two Officials from Trade Unions
- A **Sustainability expert** from Trade Unions
- A **Legal Advisor** from Trade Unions
- An **Expert** from a Trade union Institute
- A **Trainer** from Trade Unions
- A social expert



Results of the TQ

International Workshop - 14-15-22 September 2020.
The action has received funding from the European Union



Legislative framework for reporting of non-financial information

International Workshop - 14-15-22 September 2020.
The action has received funding from the European Union



1. The implementation of the Directive 2014/95 and the respective national law have had a positive effect on labor relations.
 2. All parts consider that the revision of the directive should include the improvement of the **social dialogue** along with the reinforcement of the **workers representatives' participation** into reporting process.
 3. Workers' **participation in the NFR has to be more evident in the revised directive.** This will lead to improving transparency and building confidence at workplaces.
-
- 1. The need to introduce a common European Standard was unanimously expressed.** This would help substantially the whole process of implementation for both the Directive and the national law.
 - 2. It would also contribute to the improvement of reliability and comparability** of the NFI, and mitigate disagreements that appear sometimes between companies and users.
 3. In Greece companies that run NFR, are using mostly the **Greek Sustainability code**, a sort of a national standard in the area.
 - 4. In conclusion, based also on discussions with companies' executives, the introduction of an EU standard will help to address comparability, reliability and relevance.**

International Workshop - 14-15-22 September 2020.
The action has received funding from the European Union



- **Participation of Unions** in the elaboration of such a standard there is also a unanimously positive opinion. Especially for the trade unions the issue is also linked to the just transition, which has to be reflected in such a standard.
- **Companies do not consider unnecessary or avoidable the costs** related to the non-financial information. On the contrary they consider it important and helpful to the improvement of their sustainability profile giving them the possibility to participate in the EU programs related to climate change, through Green Deal initiatives etc.
- **Most of those who run reporting on non-financial information are active also in the CSR, in other certifications as EMAS, European ECOLABEL, ISO, European ETS etc.**
- As for the **“materiality” there is a need of clarification**. This need stems from the prevention of unfair competition that occurs when certain companies fully comply, whilst others refer very selectively to data that are required to disclose.
- Proposed topics by the respondents to clarify the concept of “material” non-financial information would be: **environment, labour, racial discrimination and corruption.**



- **Regarding the extension of the scope to other companies the employers opinion was negative. In fact in the Greek law almost all companies except the very small are involved in the process. To mention that in the** relevant interpretative circular No 62784/06-06-2017 to the Law 4403/2016 of the Ministry of the Economy and Development, there is a requirement for the publication of environmental and labour issues in the Management Report, for listed, non-listed, large, medium and small companies as follows:

Listed companies

- Listed companies with more than 500 employees and subsidiaries in Greece of listed companies in their country of origin.
- Listed companies with less than 500 employees.

Non-listed Companies

- Large companies with an average number of employees more than 250 and a turnover larger than 40.000.000 euros,
- Medium-size with an average number between 50-249 employees and a turnover from 8.000.000 up until 39.999.999 euros
- Small size with an average number between 10-49 employees and a turnover from 700.000 up until 7.999.999 euros.

Very small companies

- Very small companies **that are not obliged** by the law to report non-financial data and have not a systematic approach towards Sustainable Development and Corporate Responsibility, **but wish to be linked to Responsible Business.**



- Good practices related to the transposition of NFR Directive 2014/95/EC in Greece's legal system useful for the proposal of revision of Directive could be found on the site.
<https://greekcode.sustainablegreece2020.com/?lang=en>

International Workshop - 14-15-22 September 2020.
The action has received funding from the European Union



Social dialogue and non-financial information



International Workshop - 14-15-22 September 2020.
The action has received funding from the European Union



- All respondents were positive **in establishing social dialogue bodies** to regulate the adaptation of Directive, to monitor the state developments and control the compliance.
- The inclusion of NFR in the collective bargaining and the monitoring of Collective Agreements implementation as a “sine qua non” condition to promoting NFR.
- It also came up as being necessary **to better define the limits** between financial and non-financial information in a framework of social dialogue.
- The transposition of Directive 2014/95/EC in Greece’s legal system potentially should improve the social dialogue and collaboration between the company and the employees and their legal representatives in the context of the preparation of non-financial information **if it would be compulsory.**
- As long as it is not, it’s up of the companies to facilitate it or not. In some cases employees are recipients of information on the content of the non-financial reporting, but this is not enough.
- **Common training and even joint company/union training** in this area through state and/or sectorial social dialogue is considered positive by both unions and employers.
- The implementation of such an action could go through the **Training and Research Institutes** of the to social partners with the ultimate goal of building a common methodology and terminology among all stakeholders.



Climate change commitments and sustainable development goals (SDG)



International Workshop - 14-15-22 September 2020.
The action has received funding from the European Union



- For NFR and climate change there are different approaches.
- Some say that prevail generalities and sometimes wish lists.
- Others say that it depends on the company and how seriously takes its role in climate change issues.
- The general feeling is that are missing or are not presented measurable goals which would allow the yearly evaluation of company performance.



- About the business model: In the non-financial reporting, companies present their business model, risks, opportunities, dependencies and contribution of the company to climate change. They also try to present their compliance with other policies linked with climate change, such as circular economy. How deep they go in these data depends on the company. There is not a common attitude.
- Trade unions have not developed their capacity to check reporting in this area. The only safe solution to make things easier would be the inclusion in the Collective Agreements framework, either at national or sectorial level. This would facilitate employees or their representatives to get involved actively. To achieve this it's also the responsibility of the trade unions to make it a priority.
- **The reality though is different, as trade unions are overwhelmed with existential issues of their members due to the financial crisis of the previous years and the on-going sanitary crisis of COVID19 which had a negative impact to the labour overall.**
- **The result was a shift to priorities closely related to existential problems of workers, which is in fact the traditional area of action of trade unions.**



- Companies that comply with the legislation on climate change do have a corporate strategy and climate objectives. Moreover those running non-financial reporting or are certified with various environmental or CSR awards are diligent and consider that they are reporting comprehensively.
- Risk management and adaptation measures due to climate change are priorities for companies whose location and character make them vulnerable.
- Adaptive measures in this case focus on the increase of their resilience i.e. in extreme weather effects. It is also equally important i.e. the changing of the energy mix and using electricity from RES, the planting of trees and the creation of green islands in the workplace and outside.
- More green means a drop in local temperature (micro-climate), aesthetic upgrade, human recreation area etc. In any case they have to follow the national and regional strategy on Adaptation when applicable to them. Climate change mitigation and adaptation measures converge in improving the sustainability profile of companies and have an added value for the society.

International Workshop - 14-15-22 September 2020.
The action has received funding from the European Union



- There is a common view from unions concerning the need for more transparency from companies side regarding the information on their policies related to the environment, climate change, CSR, SDGs etc.
- The contribution of each company to SDG compliance should be measured through the reporting model on which CSR is based, and specifically in non-financial reporting.



The 5 SDGs to be a priority **from a trade union perspective:**

SDG 1: No poverty

SDG 3: Good Health and Well Being

SDG 8: Decent work and Economic Growth

SGD 13: Climate Action

SDG 10. Reduce inequalities

The 5 SDGs to be a priority **from employers perspective:**

SDG 7: Affordable and Clean Energy

SDG 8: Decent work and Economic Growth

SDG 9: Industry, Innovation and Infrastrucrure

SDG 12: Responsible Consumption and Production

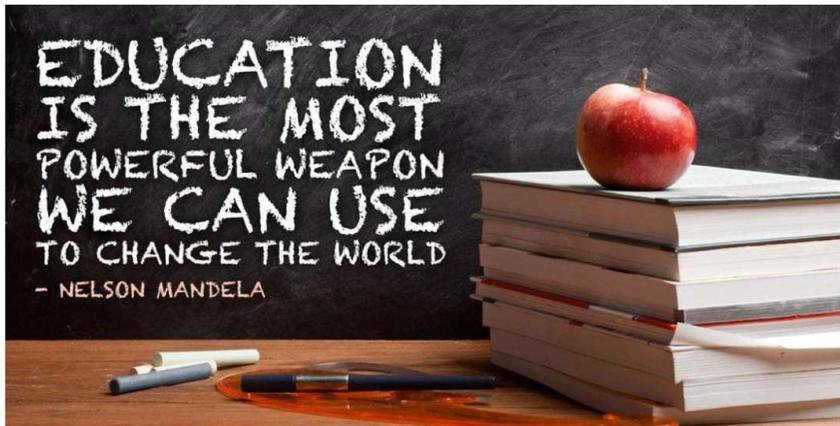
SGD 13: Climate Action

International Workshop - 14-15-22 September 2020.
The action has received funding from the European Union





Awareness, education and union involvement on CSR and non-financial information



International Workshop - 14-15-22 September 2020.
The action has received funding from the European Union



- The level of knowledge of workers on CSR and non-financial information framework issues is low.
- The main training needs of workers include areas such as:
 - **Understand the context of Directive 2014/95/EU and its scope**
 - **Be aware of the frameworks for disclosure of non-financial information (Global Reporting Initiative-GRI standard)**
 - **Tools for the analysis of non-financial information reports**
 - **Relevant indicators for social analysis of NFIR (Key Performance Indicator -KPIs)**
 - **Climate Changes and SDG and NFIR**



Thank you!

International Workshop - 14-15-22 September 2020.
The action has received funding from the European Union

