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EKA

**REPORT
QUESTIONNAIRE FINDINGS**

GREECE

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TALK- Training and Advising on Labour Keys

QUESTIONNAIRE FINDINGS REPORT

GREECE

1. OBJECTIVE OF THE QUESTIONNAIRE

Technical Questionnaire (TQ) intends to mitigate the postponing of IW, allowing us to anticipate the elaboration of some outputs of the project. As possibly IW will have to be modified in some way, the conclusions from TQ will help to define a new proposal for the developing of the IW. As there is no certainty that it will be possible to prepare a face to face IW, results from TQ, together with additional virtual technical meetings, could allow to share, discuss and validate the results.

So, the objective of the questionnaire is to gather the opinion of the different interest groups identified in the project (employers' organizations, company's experts, unions, workers representatives, social partners...) on the topics that were to be the object of reflection and debate during the IW.

2. SCOPE OF THE QUESTIONNAIRE

The questionnaire was not designed to apply a structured methodology or to make a quantitative exploitation of the results. Rather, it was aimed at obtaining a general and dominant view of the different sections and sections contained in it, as well as achieving qualitative information derived from the specialisation of many of the interviewees in some specific areas (climate change, social dialogue, analysis of non-financial information reports, etc.)

One of the premises was the flexibility given to the recipients of the report to be able to complete it, depending on their skills, knowledge and time available.



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To this end:

- The questionnaire could be used as a script to conduct an interview with one of the selected experts.
- The questions for each expert could be selected according to their field of expertise.
- Some parts of the questionnaire could be selected according to the recipient.
- More questions could be added in order to obtain the maximum information from the interviewee if he/she had a specific profile or specialized knowledge in some subject.

Therefore, the response to the questionnaire by all the participants is not uniform, but rather corresponds with the aforementioned premises of flexibility and specialisation of the participants of the questionnaire. This fact is more evident in sections 2, 3 and 4, which are more technical and biased towards specific profiles (experts in climate change and social dialogue or in trade union issues). With regard to section 1 (revision of Directive 2014/95/EU), the degree of response is more complete, having been answered almost in its entirety by all those who participated.

3. STRUCTURE OF THE QUESTIONNAIRE

The questionnaire was structured in four sections:

- Legislative framework for non-financial reporting (Section 1)
- Social dialogue and non-financial information (Section 2)
- Climate change commitments and sustainable development objectives ODA and non-financial information (Section 3)
- Union awareness, education and participation in CSR and non-financial information (Section 4)

Each section contained a series of questions formulated as openly as possible, so that qualitative information could be obtained where possible.



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4. RECIPIENTS OF THE QUESTIONNAIRE

In order to cover all the profiles that would have been represented at the International Seminar, a number of groups were selected from which to distribute the questionnaire:

- Business and technical business organizations
- Union representatives, union experts and workers' representatives at company level.
- Social experts

5. QUESTIONNAIRE STRUCTURE

The questionnaire has been structured in four sections:

- Legislative framework for reporting of non-financial information (Section 1)
- Social dialogue and non- financial information (Section 2)
- Climate change commitments and sustainable development goals (SDG) and non- financial information (Section 3)
- Awareness, education and union involvement on CSR and non-financial information (Section 4)

Each section contains a series of questions formulated as openly as possible, so that qualitative information can be obtained, where possible.

6. RECIPIENTS OF THE QUESTIONNAIRE

In the case of Greece, the recipients of the Questionnaire were:

Experts from Employers Organizations, Trade Unions Organizations' officials and experts, social experts. Additionally there were exchanges of views with persons from companies



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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

- One Scientific Consultant of an Employers’ Organization Institute
- Two Officials from Trade Unions
- One Sustainability expert from Trade Unions
- One Legal Advisor from Trade Unions
- One expert from a Trade union Institute
- One trainer form Trade Unions
- One social expert



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FINDINGS

Section 1

Legislative framework for reporting of non-financial information

- Regarding the impact of the Directive on labour relations there is a positive opinion from all respondents. The justification is based on the fact that the Directive 2014/95 and the respective national law had an effect by standardizing and normalizing labor relations. The obligation to publish the applied practices prevents practices of violation of the legislation and degradation of labor relations.
- 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. This is due to the fact that workers in their various roles within the company do actively participate in the implementation of company's policies, therefore their participation in the non-financial reporting it has to be more evident in the revised directive. This will lead to improving transparency and building confidence at workplaces.
- There are problems related to the reliability and therefore comparability of the non-financial information. Sometimes appear disagreements between companies and users on what is relevant.
- The introduction of a standard (a single normative document) for NFIR would help substantially the whole process of implementation for both the Directive and the national law. To mention that in Greece companies that run non-financial reporting, they are doing that by using mostly the Greek Sustainability code, a sort of a national standard in the area. In conclusion, based also on discussions with companies' executives, the introduction of an EU standard will help to address comparability, reliability and relevance.



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- The need to introduce a common European Standard is unanimously expressed.
- Concerning the participation of the 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.
- As for the importance concerning company’s materiality determination process and its results, more or less all choices proposed by the TQ have been considered such as: explanation of which non-financial issues the company considers a priority (using a simple low/medium/high/critical) and why (whether because of the risks to company or risks to stakeholders); inputs into and process of assessment of risks and impacts, description of involvement of affected stakeholders; the extent to which outcomes of grievance mechanisms were reflected in materiality determination; details of assessment of company’s supply chains.



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- 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

- ✓ Addressed to 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.

- All respondents agreed upon the need that the revised Directive should mention the role of workers and workers' representatives in the process of elaborating non-financial information reports or developing and overseeing company's sustainability strategy.



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- The transposition of Directive 2014/95/EC in Greece's legal system established good practices that should be incorporated into the proposal of revision of Directive. These good practices could be found on the site of the Greek Sustainability Code. <https://greekcode.sustainablegreece2020.com/?lang=en>

Section 2

Social dialogue and non-financial information

- All respondents were positive in establishing social dialogue bodies to regulate the adaptation of Directive, to monitor the state developments and control the compliance.
- 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.



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Section 3

Climate change commitments and sustainable development goals (SDG)

- Concerning the non-financial reporting and climate change issues 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 it's 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. On the other hand 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.



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- 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.
- There is a common view from unions that there is a need for more transparency from companies side as 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:
 1. SDG 1: No poverty
 2. SDG 3: Good Health and Well Being
 3. SDG 8: Decent work and Economic Growth
 4. SDG 13: Climate Action
 5. SDG 10. Reduce inequalities



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- The 5 SDGs to be a priority from employers perspective:
 1. SDG 7: Affordable and Clean Energy
 2. SDG 8: Decent work and Economic Growth
 3. SDG 9: Industry, Innovation and Infrastrucrure
 4. SDG 12: Responsible Consumption and Production
 5. SGD 13: Climate Action

Section 4

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

Note: This section of the TQ was addressed only to the Trade Unions and social experts.

- The level of knowledge of workers on CSR and non-financial information framework issues is very 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 (GRI standard)
 - Tools for the analysis of non-financial information reports
 - Relevant indicators for social analysis of NFIR (KPIs)
 - Climate Changes and SDG and NFIR



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- The target participant should refer mostly to work Councils members when we refer to big companies. Concerning smaller companies the target participant is /might be the worker delegated as head of OHS and Environment Committee.
- The greatest benefit of training will be the deeper knowledge of both the framework and the issues themselves that are included in the NFIR. The trained people will be able to get involved to the NFIR process. Other benefits the knowledge offered to the unions in areas less known and therefore helping them to get reliable information to the benefit of workers and the society through to make more sustainable the productive process. This training could improve also the social dialogue because the in-depth knowledge of the topics of discussion allows for the understanding and substantial exchange of views. And of course it will contribute to a better implementation of the NFRD.
- Organizations facilitating the development of the training pointed out are: Trade unions organizations, Employers' organizations and bipartite Institutes (Trade unions/Employers).
 - The option selected for the training was the seminar with experts coming from all sides in order to achieve the best osmosis in knowledge and information.
 - The monitoring of Collective Bargaining Agreements (CBA) and Global Framework Agreements (GFA) is an important issue for trade unions.
 - The information on which policies or indicators of NFIR could help to monitor CBA and GFA should focus on environmental protection, social responsibility and treatment of employees (e.g. gender equality, working conditions, social dialogue, health and safety at work), respect for human rights, anti-corruption and bribery and diversity on company boards.
- The country-by-country information for monitoring global framework agreements is useful. It would show the different levels of implementation in each country and would lead to a realistic evaluation of GFAs.