



REPORT RESPONSIBLE BUSINESS IN POLAND English Summary

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REPORT RESPONSIBLE BUSINESSIN POLAND English Summary

"Responsible business in Poland 2019. Good practices" Report is a summary of the activities undertaken by companies, institutions and non-governmental organizations in the domain of corporate social responsibility and sustainable development. Report is an abstract of all the events that took place last year in Poland, in regard to these issues. A core element of the publication are corporate good practices - this year Report contains 1696 good practices from areas in according to ISO 26000 standard: Organizational governance, Human rights, Labour practices, The environment, Fair operating practices, Consumer issues. Community involvement and development. They are inspiring examples of principles of responsibility application in all sections of business - in the workplace, towards market, society, and environment. In addition, the Report contains articles and experts' statements, analysis, opinions and review of last year events, research results review, and press publications overview.

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Marzena Strzelczak RESPONSIBLE BUSINESS FORUM

Dear All,

ollowing months of your and our work, we are happy to present you with the 18th edition of the report Responsible Business in Poland. Good Practices. Thank you for once again becoming involved in its development. We looked forward to your contributions like we do every year, this time a little anxious but also excited. We were unsure about the effect of our new cap on new practices – companies could report 10 of them, but the limit did not apply to long-term practices. We made this decision to encourage companies to choose and you to show the most interesting and valuable practices.

And this time we have a record. This year's edition of the Report covers as many as 1696 practices reported by **214** companies.

This means an increase by about 10% compared to last year, when we published 1549 practices. It is worth noting, however, that owing to the cap on reporting of new practices, the number has dropped from 826 to **712**, which was expected. By contrast, the number of long-term practices has increased significantly – **984** compared to 723 previously.

Our Report has already come of age and it offers the most thorough review of responsible business practices in Poland, shared by large multinationals as well as medium, small and micro enterprises, including some that have opened recently. Like every year, the largest number of practices involve social engagement and the development of local communities. With respect to workplace activities, many more practices focus on the development and improvement of employee competencies. We have observed a considerable increase in the environmental area. Was this to be expected? Absolutely. The business community has responded to many community or civic campaigns and projects against climate change. Let us hope that this trend continues.

A significant pick-up in new and long-standing fair operating practices is also a welcome development. So far, the increments have been only nominal. This year, the business has focused on education and fostering supplier relationships.

We encourage you to read the articles by Responsible Business Forum experts and, as always, recognised third-party contributors. The texts sum up key events and pinpoint certain aspects of human rights, environment and climate, reporting, industry responsibility, government activities, Sustainable Development Goals, ethics, automation, caring roles, and volunteering. Traditionally, we also summarise the most interesting studies of the past year.

Finally, we need to address the current situation. While we are finalising what is our most important publication, we are already living in a new reality. Your lives and our lives have had to be completely reorganised both privately and professionally. Experiencing great uncertainty and questions about the future have become all too common. At the same time, we are deeply convinced that this extreme situation will trigger a number of positive new developments both in the business community and in the social area. This is demonstrated by a plethora of wonderful social solidarity examples that we can observe today as well as the increasingly loud questions about new, better, more sustainable and inclusive models of socioeconomic development. This is the TIME OF RESPONSIBLE COMPANIES.

Therefore we would like to thank you for your commitment on behalf of the Responsible Business Forum Team, and especially Marta Borowska who is behind this Report, encouraging you all the more to take your time and read it. We hope that it will serve as great inspiration and help you face the challenge of the NEW REALITY we have all found ourselves in.



Dominika Bettman PRESIDENT OF THE RESPONSIBLE BUSINESS FORUM, CEO OF SIEMENS POLSKA

CSR in Poland - it's been 20 years!

he year 2020 is a special year for us: our anniversary year. This year, the Responsible Business Forum celebrates its twentieth anniversary and twenty years in pursuance of its mission, which has been, since day one, to support people and businesses in better managing their social, economic and environmental impacts in extensive cooperation with the business community as well as public administration, universities and other Polish and foreign organisations.

It could come as a surprise today that just a few months after the announcement of UN Global Compact in early April 2001, the initiative was inaugurated in Poland as the first country in Europe. The opening ceremony was held during a conference of the United Nations Development Programme (UNDP) in Poland, Ministry of Labour and Social Policy and Responsible Business Forum. A year before that, the first Business Ethics Centre in Poland had been established at the Kozminski University. Standards serving business change and sustainable development emerged in Poland relatively early. We owed this to the involvement of non-governmental organisations, institutions promoting responsible business and, finally, the enterprises themselves - global players, such as PWC, KPMG or Deloitte, and also small, entirely Polish consulting companies, such as CSR Consulting, CSRInfo, Be Better or Go Responsible. This evolution had many stages and milestones. Some watersheds include the publication of the first Polish CSR report by PKN Orlen, the first report conforming to GRI standards (by the TP SA Group - currently Orange Polska), the launch of the CSR Reports Competition, the publication of the Polish versions of ISO 26000 and AA 1000 standards, or finally the announcement of the Sustainable Development Goals.

Successive management surveys conducted by the Responsible Business Forum every few years show how the awareness of the business community has evolved. Interestingly, in the most recent edition of the survey in 2015, people dealing with CSR on a daily basis identified low awareness of their business leaders as the main obstacle to the further development of responsible business. I strongly believe that this data is no longer valid today. We will verify it in the second half of the year by another survey, which will be extended this time to include a representation of CEOs.

One thing is certain – today the need for real business commitment, including that of business leaders, is stronger than ever. Companies have not only to keep up with the contemporary transformations, but also lead and drive them, encouraging all their stakeholders to participate actively. This will determine their survival as well as our response, as entire societies, to increasingly pressing climate and social challenges.

Cooperation, sharing knowledge and perspectives and learning from one another are now critical. The members of the Responsible Business Forum are companies that are willing and able to share their good practices. This direction is bound to grow in the future. The business community must revert to its core values and build on common interest and ethics to benefit its own sound welfare and all of us.

What is more, the year 2020 marks the anniversary of the announcement of the Sustainable Development Goals. Five years later, the time has come to take resolute steps, which is exactly the main conclusion of the Edelman Trust Barometer study, which by the way has been published for the 20th time. Despite many accusations against the business community, which has not always faced up to the challenges as expected by its environment, companies still enjoy a relatively high level of public confidence. At the same time, the business sector is perceived as the most competent institution of all (NGOs, administration, or media).

The Responsible Business Forum has been operating for 20 years in a collaborative approach. This would not have been possible without the people we relied on in the past, from its founder, dr. hab. Bolesław Rok, professor of the Kozminski University, to successive presidents, directors, managers, coordinators, and assistants, all the people who have worked for the Responsible Business Forum. Many of them still mould the image of CSR in Poland today, although in slightly different roles and relationships with our organisation. It would be hard to name all of them today, but I hope that this year we will find the time to celebrate the anniversary of the Forum together. Finally, I would like to express my sincere thanks to the Responsible Business Forum Team, to the people who make up and develop our organisation today with respect for diversity and openness to other organisations and individuals. And this is not going to change! What I wish for myself and all of us is that we enjoy many more wonderful years of cooperation and acting together for social responsibility.

Finally, I encourage you to read the Report, hoping that it will inspire your further actions.

With many thanks to the FOB Team, Strategic Partners and FOB Friends.



Marzena Strzelczak RESPONSIBLE BUSINESS FORUM



Marta Borowska RESPONSIBLE BUSINESS FORUM

#CSRinPL2019

I. BUSINESS & NATURAL ENVIRONMENT

The year 2019 was definitely marked by growing public awareness of the progressing climate change in Poland. The narrative of a majority of Polish media about these challenges changed, and they started using the term 'climate crisis' when addressing the general audience. We have reached a turning point as regards the awareness of the challenges – according to a report by Kantar from September 2019 entitled Ziemianie atakują [Earthlings attack], 72% of the Poles agreed that "the Earth is in a serious condition which requires immediate action".

This is due, to a large extent, to the 'Greta effect': the aftermath of the spectacular events Greta Thunberg took part in (starting from the COP24 climate summit in Katowice at the end of 2018 and becoming the Time's Person of the Year, to her speeches in the European Parliament, yacht voyage to New York City, and to her dramatic address at the UN Summit), reinforced by global climate strikes and happenings of the Extinction Rebellion movement, drawing attention to the threat of biodiversity loss and the risk of extinction of the human race in the ensuing disaster. These events have resonated across our country, and the surprising scale of the climate protests has shown that it is no longer possible to ignore the subject and the voices demanding changes, a genuine bottom-up movement popular especially among the youngest generation. The guestions of environmental and climate pollution were also an important feature of the 3rd Civil Rights Congress; the issue of the human right to a clean environment is discussed by Maciej Taborowski, Deputy Ombudsman, later in the report.

New legislative solutions are definitely helpful in awaking the awareness of the Poles. The year 2019 was also marked by discussions on a range of subjects, including **EPR – extended producer responsibility**, in the context of the package of European Union waste directives adopted in 2018 that set higher recycling targets for the recycling of municipal and packaging waste and require producers to cover the cost of collection and preparation of waste packaging for recycling. Member States are required to adopt the new regulations by July 2020. As expected, in May, the European Parliament adopted the **SUP** (Single Used Plastic) Directive, which addresses disposable plastic products.

In June, the European Commission published practical quidance for businesses on reporting on the environmental impacts of their activities and vice versa, the impact of the climate crisis on their business. Companies should be aware that stakeholders will expect them to disclose such data in non-financial reports. Preparing good quality data will be a challenge, as shown by a companies climate awareness study conducted by Fundacja Standardów Raportowania, Polish Association of Listed Companies and Bureau Veritas: the average score was only 1.03 out of 10, and as many as 66 out of 143 companies (more than 46%) did not even score a fraction of a point (the study covered annual reports of all listed companies subject to the non-financial reporting obligation in both 2017 and 2018). This shows that the business community definitely needs to step up its education efforts in this context: only 10% of the companies communicated their climate policies, and only about 2% declared measurable emission reduction

The year ended with the adoption of the European Green Deal by the European Council: an ambitious plan to make Europe the first climate-neutral continent by 2050. The sustainable green transformation as an economic growth strategy for the EU includes ambitious emission reduction targets, investing in innovative research and innovation and environmental protection in Europe through investments in green technologies, sustainable solutions and new businesses. While a little earlier, in November, the Ministry of Climate was established in Poland, the exclusion of our country from the new agreement and the very vague outcome of the climate summit in Madrid were the most bitter pills to swallow at the end of the year. It is comforting that in the meantime, consumers are increasingly willing to explore zero waste solutions, as shown by the growing popularity of the zero waste product markets and successive business initiatives aimed at lengthening product life cycles (repairing and giving away instead of discarding and buying).

But this is still way too little to shift the current consumption and production trends **towards circular economy**. The most recent **Circle Economy** report published in January 2020 made this clear to the world, showing that **the circularity index was 8.6%**, **having again decreased year on year**.

II. #17 SDG - COALITIONS, COMPETITIONS, RATINGS, CERTIFICATIONS

The joint initiatives – coalitions, contests, ratings, certifications – are very welcome. They are still uncommon and not popular enough, but they are critical to the achievement of a sustainable vision of the world.

The working groups of the Sustainable Development and Corporate Social Responsibility Team at the Ministry of Investments and Development (the Ministry of Funds and Regional Policy since November), including the Consumer Affairs Group coordinated by the Responsible Business Forum worked again this year; their outcomes included thematic studies, brochures, or animations. The goal of the Team's Working Group on Employee Relations was to work out a guide on forced labour for employers. This effort is aligned with the ever-growing trend concerning the human rights due diligence obligation and the need to educate employers in this respect.

In February, the Accessibility Council at the Ministry of Investment and Development commenced its activities. Nearly fifty people were appointed on it, including Dominika Bettman, President of the Responsible Business Forum. The Council is composed of representatives of organisations, government institutions, academic and business communities and accessibility experts and its responsibility is to recommend the best solutions for accessibility improvement in public spaces and consult legislative changes in support of accessibility.

In June 2019, the **Polish Coalition for Sustainable Palm Oil** was established, mostly by representatives of the food, cosmetic and chemical industries, whose goal is to ensure that Poland will use only certified palm oil from sustainable farming by 2023

In the framework of extensive cooperation of the organisations participating in the **17 Goals Campaign** of CSR Consulting, and in partnership with Statistics Poland, the "**Impact Barometer**" was created following months of expert consultations. The Impact Barometer is a set of 30 indicators for measuring and reporting progress against the six priority Sustainable Development Goals for Polish businesses.

In October, the first edition of **Diversity & Inclusion Rating** was announced by the Responsible Business Forum, the Polish coordinator of the Diversity Charter, and the Sustainability Consulting Deloitte Poland team. The tool measures a company's progress towards achieving an inclusive corporate culture, and the first rating of the most advanced companies is made up of five banking sector companies.

2019 was also the time for conclusions from the project "30 years of free market economy in Poland. What's next in the business?" of the THINKTANK centre and the Responsible Business Forum, which prepared a ranking of CSR projects that had contributed the most value added to the society in the past 30 years in separate categories for national and local projects. Top 30 projects in both categories were announced by the Ministry of Investment and Development.

The events in October additionally included a meeting of **B Corp friends in Poland**, which is a certification awarded by B Lab based on a thorough verification of how a business operates in relation to its environment and all stakeholders. So far, only one company in Poland has obtained this certificate. Thanks to the involvement of Better, a company which promotes the B Corp movement, there is a chance there will be more of them in the future

In November, the ${\bf Climate\ Leadership}$ initiative was launched by ALK and GRID Warsaw, which in turn encourages com-

panies to make commitments on a journey to becoming climate-neutral

The authors of the report *Hostess industry in Poland. Main problems and controversies* – the Social Dialogue Committee of the PCC (KDS KIG) and the Responsible Business Forum – promote extensive cooperation across industry organisations, trade unions, employers and public institutions to achieve a number of purposes, including establishing a set of ethical principles for hostessing. This is the first attempt to explore the professional situation of hostesses based on a survey of hostesses and analysis of publicly available sources.

To reflect its expanding scope of activities, the Coalition of CEO Volunteers renamed itself to the **Coalition of Pro Bono Leaders** and announced a campaign to promote employee volunteering called **This one day**.

10 years after the announcement of the first list of socially responsible companies in December 2009 – the Respect Index – the Warsaw Stock Exchange decided that the educational objectives of the Respect Index had been met. Therefore, Poland is now ready for a new index with a strong investment target – **WIG-ESG**, which completely replaced the old one in January 2020.

The year 2019 reconfirmed the mobilisation of the business community and consumers, but also the growing scale of challenges on the way to the achievement of **Agenda 2030**. This makes the work-life balance considerations even more important. The **WLB directive** published in the middle of the year goes hand in hand with the attempt to change the current labour standards towards a greater flexibility and equality of rights and opportunities for both genders. Although it has not been discussed broadly in Poland yet, it is likely to drive very desirable and necessary changes in the Polish business land-scape before it comes into effect in 2022.

When we are sending this Report to print, corporate social responsibility and our common responsibility are being tested. None of us can even predict what the summary of 2020 is going to look like.

We are very grateful to all experts, including the FOB team, who have again this year responded to our request for contributions to this summary and have identified what they saw as key CSR-promoting events in Poland last year. They are: Maciej Augustyniak, Karolina Błońska, Karolina Długosz, Beata Farcik, Agnieszka Gajek, Kasia Jędrzejewska, Paulina Kaczmarek, Magdalena Krukowska, Przemek Kulik, Adrianna Lepka, Łukasz Makuch, Michał Mazur, Adam Piwek, Agata Rudnicka-Reichel, Kinga Słowik – thank you very much everyone!



Maciej Taborowski, Phd DEPUTY COMMISSIONER FOR HUMAN RIGHTS

The human right to a clean environment and the business

he right to a clean environment is an inalienable human right. A few years ago this statement would raise some concerns. Today, with the progressing climate crisis, few people will deny it. Even more so, the right to a clean environment is one of the fundamental human rights, for the air we breathe or whether we have access to drinking water determines the basics of existence for every human being.

Environmental protection is one of the fundamental values protected by the Constitution. The Republic of Poland ensures the protection of the natural environment pursuant to the principles of sustainable development, and public authorities are obliged to pursue policies ensuring the ecological security of current and future generations. The thing is, however, that not long ago the right to a clean environment seemed to be unthreatened so we have not prepared any clear and accurate tools to fight for it.

The access to court in environmental matters is a lingering weakness of the Polish legislation. What is more, the situation is gradually getting worse. It is enough to mention a revision of the Act on the provision of environmental information passed in 2019, which introduced further restrictions on the participation of neighbours of planned project sites in procedures aimed at formulating environmental requirements for projects. In consequence, residents who do not have the chance to speak up more and more often approach authorities which are formally competent to participate in administrative procedures, including the Ombudsman.

The Ombudsman is increasingly active in what can be defined as environmental matters. He is increasingly engaged in admin-

istrative, judicial and civil-law proceedings. He also initiates the proceedings more often than before, showing administrative bodies how to act, as they are not always able to navigate their way through the maze of regulations. For instance, the Ombudsman took part in cases involving logging in Białowieża Forest. He joined a redress procedure for smog on the side of a Rybnik citizen. He fought to close a waste processing plant in Warsaw which was an extreme nuisance. He supported the inhabitants and authorities of the Września municipality in their efforts to block the development of new intensive farms.

In individual cases where the Ombudsman intervenes, the human right to a clean environment is usually in opposition to the needs of entrepreneurs. In my opinion, however, business not only does not need to be opposed to the environment, but on the contrary, it can play a hugely positive role in environmental protection. We discussed examples of this positive impact of business during the 3rd Civil Rights Congress in December 2019. Business representatives pointed out, for instance, that the existing traditional business models had become obsolete and they needed to be changed, aiming at self-restriction of the business. There is an urgent need to change the business approach to environmental protection, given the aforesaid institutional 'disadvantage' of citizens.

The Ombudsman always tries to emphasize that entrepreneurs do not reside in a vacuum. The environment in which a business operates, and most of all the daily living environment of its employees and their families, are of tremendous importance to entrepreneurs and more and more of them are realising this. Entrepreneurs do not content themselves with the aforementioned self-restrictions any more, they also take proactive measures to improve the living environment of the community in which they operate, e.g. by joining local citizens in a fight against a local polluter. Such support from an entity which usually has professional legal resources at its disposal is invaluable and it reflects a truly responsible business approach.



Wojciech Szymalski, PhD INSTITUTE FOR SUSTAINABLE DEVELOPMENT FOUNDATION

At the epicentre of climate change

eports on climate change are becoming increasingly worrying. 2019 was the second hottest year on record in terms of global temperature, with a multitude of local records. The average annual temperature in Poland exceeded the 1981–2010 average by almost 2°C. We had the hottest December on Earth, 3.2°C warmer in relation to all other Decembers on record. The media tend to write about a climate disaster rather than climate change these days. It was also the warmest year on record in Europe. Hot atmosphere was also present in climate policy, and before even the European Green Deal was adopted, the European Commission had proposed Guidelines on non-financial reporting for businesses and financial institutions (C(2019) 4490 final). This is another proof that climate change entails economic change affecting every company.

The climate has and will increasingly have an impact on the economy, for instance it affects the market valuations of listed companies. This impact will be driven not only by more or less aggressive climate policies, which restrict greenhouse gas emissions, allocate emission allowances, promote clean energy production, or prohibit subsidies for unprofitable coal mines. It will also increasingly drive actual climate change, since in front of our very eyes, GHG emissions have become as life-threatening as the emission of sulphur oxides causing acid rain or smog-forming dust. These activities are becoming very unpopular, and if something is unpopular, it is unlikely to succeed in the market. That is why, for instance, more and more banks declare that they will not finance investments in coal, just as they will not finance the construction of summer resorts in Antarctica

More and more companies disclose their GHG emission figures and plans to eliminate these emissions from their operations, boasting about them in their non-financial reports. Aside from making the management feel better, this boosts the value of the company in the eyes of customers and the economy as a whole. In fact, business communities had realised the value of including gas emissions in their strategies a long time before the European Commission published its guidelines. International standards for reporting emissions developed by business communities had been available for years. These included the Global Reporting Initiative or GHG Protocol standards. There are companies on the Polish market which offer the estimation of greenhouse gas emissions in accordance with these standards, as a company's GHG emissions are not only those going out of the chimney but also those from the electricity, heat or transport services the company buys and consumes and the waste or sewage it generates. Aside from carbon dioxide, they include methane, nitrogen oxides or freons.

However, reducing greenhouse gas emissions is only half the battle. "Disclosures on risks should include risks of the company having a negative impact on the climate and risks of climate change having a negative impact on the company (transition and physical risks), and whether and how the two are linked." This is an excerpt from the European Commission guidance, which indicates that perhaps we should look into where a factory or plant is located and whether it could be threatened by rising sea levels, fires or any other events occurring as a result of climate change. This process is called climate risk assessment. On this basis, appropriate measures can be taken in advance, for instance to reduce production downtimes caused by heat waves affecting employees, to provide additional fire protection or even to relocate production activities outside a flood risk zone.

A recently completed process of preparing urban adaptation plans for major Polish cities in the 44mpa and Adaptcity projects offers a certain perspective on how such analyses and action plans should be done. Guidelines and recommendations for the preparation of such analyses and urban adaptation plans can be found on the websites of the Ministry of the Environment (editorial note: currently the Ministry of Climate) or the Institute for Sustainable Development Foundation. The Ministry of the Environment has also prepared the Guide for preparing investment projects taking into account climate change, mitigation of and adaptation to this change, and resilience to natural disasters, which is perhaps even more recommendable for the business community.

That is because we cannot let go and ignore climate change. We are at its epicentre.



Tomasz Wiśniewski, PhD WARSAW STOCK EXCHANGE

WIG-ESG as a measure of development of socially responsible business on the capital market

ocially responsible investments will conquer the capital market. According to data from the Global Sustainable Investment Alliance (GSIA), the value of sustainable investment assets at the end of 2018 added up to 30 trillion US dollars (having increased by 34% compared to two years ago). This trend is also reflected in the measures taken by the Warsaw Stock Exchange (WSE) and the launch of WIG-ESG, a new index of socially engaged companies, in September 2019.

Socially responsible investments are a strategy for the investment of capital provided by individuals or specialised financial institutions in businesses which have an equal focus on profit maximisation and social welfare. Such investments are often referred to as ethical, sustainable or green investments.

Socially responsible investors consider environmental, social and governance aspects in their investment decisions and prefer companies committed to sustainable development, environmental protection, protection of consumer rights, human rights, and diversity.

The increased interest in socially responsible investments would not be possible without the support of providers of investment performance indicators and benchmarks for investment funds. The institutions which introduce such financial instruments most often have two motivations: the responsible indices are created to set a benchmark for ESG-committed companies and are meant as a real reference for investors taking these criteria into account in their investment decisions.

The first ESG indices were created in the United States, pioneered by Dow Jones, which launched its SI (sustainability index) in September 1999. A year later, the Calvert fund first published

its ESG index, and in July 2001 the first FTSE4Good index was published by UK-based FTSE Russell.

The ESG indices, aside from their primary role which is to provide information about the current situation in a segment of companies, are increasingly used as the basis for the design of investment fund portfolios based on their composition.

The emergence of a variety of funds investing in ESG indices results in a growing interest in the companies making up the indices. On the other hand, this phenomenon attracts individual companies and they want to become part of the indices. Thus, while the emergence of indices and dedicated investment funds was fuelled by the growth in responsible investments, now it is the ESG indices that motivate companies to follow the ESG principles in their activities.

The initiatives of the Warsaw Stock Exchange reflect this trend as well. In 2009, the WSE introduced the RESPECT Index, and it has published the WIG-ESG index since September 2019.

The RESPECT Index relied on an annual verification of compliance of public companies with certain ESG standards. Companies were qualified for this index based on strong reporting and investor communication standards. In a period of 10 years, the number of companies in the RESPECT Index increased from 16 in the 1st edition to 32 in the 12th edition. The return on the index in that period was 55%, while WIG – the broad market index – increased by 45%. The first ESG index promoted and educated companies in the area of CSR.

Research carried out by the WSE shows that 88% of analysts and managers believe that a company whose strategy includes ESG issues is treated as a lower-risk entity. On the other hand, as indicated by 50% of the respondents, a business strategy designed around good ESG practices has a positive impact on financial performance.

The new WIG-ESG index is first and foremost a benchmark instrument for a variety of investment strategies. A stock market investor can purchase a financial instrument whose structure corresponds to the WIG-ESG basket without having to invest in shares of individual companies. In this way, the return on investment will be the same as the return on the index.

The WIG-ESG index includes all WIG20 and mWIG40 companies. Their share in the index depends on their ESG ranking, which is designed based on reports prepared by Sustainalytics, an international company. Scoring includes annual company reports, non-financial reports, website information, and so on. Reports published by the companies in line with the Code of Best Practice for WSE-Listed Companies are also taken into account. The more principles are followed, the higher is the company's rating and share in the index. This means that the entire evaluation process does not require any commitment or expenditure from companies.

The design of the index criteria based on international standards additionally facilitates communication with foreign investors. The evaluation criteria and scoring rules are transparent and predictable. Ambitious ESG plans devised by companies and their implementation result in an increasing interest and investment levels in particular companies.

The integration of ESG issues into the investment process is becoming a new standard across global capital markets.



Agata Rudnicka, PhD UNIVERSITY OF ŁÓDŹ EXTERNAL EXPERT OF THE RESPONSIBLE BUSINESS FORUM

Who's ready for responsible fashion?

he topic of responsible fashion not only has become part of media debate, but also has penetrated into everyday conversations about where, what and how to buy. The increased interest in the clothing industry is very welcome, because it means that more and more people are starting to scrutinise the industry as a massive source of environmental pollution and human rights violations. Does this mean that the clothing industry will abandon the fast fashion model and become embedded in the sustainable economy of tomorrow?

We are all used to the reality of fast and affordable fashion which, being very accessible, tempts us with new styles and evolving trends. The development of e-commerce has only reassured us that we can get new clothes anytime and anywhere from the comfort of the sofa. However, a system built on irresponsible management of environmental resources and human exploitation is creaking at its seams, and the wide availability of information coupled with emerging consumer awareness are making the cracks in this seemingly perfect picture increasingly visible. The Rana Plaza accident in 2014, the bag factory fire in Delhi in December 2019, starvation wages or reports of resource wastage and burning of unsold clothes are just some of the long list of wrongdoings. Fortunately, the business is responding.

We took off from a very weak position. If we take a look at old fashion brand rankings, we will see how little the biggest corporations have done in their business-critical areas. Despite several years of intense efforts, we are still at the beginning of the process. The fashion industry is very diverse. At one end we find companies, most of them small, which have integrated sustainable development into their business models and weigh

the environmental and social costs and benefits in every decision. They are still a minority, but they seem to be very effective in setting the social responsibility focus, from innovative and sustainable materials all the way to the product communication approach. On the extreme, there are also businesses which are aware of the challenges and the problems but do not take any action to change the status quo. This heterogeneous mass includes companies which pretend to be socially responsible to retain their clientele and companies which are very picky in their efforts and yet want to be perceived as sustainable businesses. Fortunately, there are more and more examples of a rational approach, with tasks and goals spread out over years, which secures the time for implementation and makes the plan feasible. Eventually, the market will tell which approach will be widely accepted.

The future of the clothing industry will be decided by many stakeholders. It is enough to mention climate change or shrinking water resources and the impact they have on the clothing industry. The need to change the production patterns will be driven by environmental factors, as already seen in the activities of teams developing new materials and working on the effective recovery of raw materials from finished products. Designers are also an important group. Their visions and projects turn into new collections. Their willingness to abandon unsustainable solutions is a huge step towards real change. Designers decide on the fabrics we wear and are therefore a critical element of the fashion revolution. This imposes a great deal of responsibility on those who influence the mindsets of future designers. Their future ways of working depend on the knowledge they receive.

The last few years have demonstrated that without social organisations and their initiatives the transformation process would be much slower. The Fashion Revolution movement and watchdog organisations spare no effort to educate, strengthen the socially responsible foundations of the fashion industry, and to publicise and stigmatise behaviours that should not happen in the 21st century. Without their commitment, many consumers would still be unaware of the real cost of cheap fashion.

In the end, it will be up to the consumers to decide if sustainable fashion is going to catch on. Being aware how clothes are made and knowing the challenges involved, they can decide whom to trust. We will not stop buying clothes, but we can invest in companies offering not just high quality products, but also the confidence that our money is spent responsibly. It takes time to change beliefs and habits. Fashion is now evolving and reinventing itself to balance all the different interests, needs and expectations. The only question is if we, the consumers, are ready for the necessary changes.



Dominika Wierzbowska MINISTRY OF DEVELOPMENT FUNDS AND REGIONAL POLICY

Government for sustainable development

he pace of economic change and multifaceted social needs call for a paradigm shift in development and for active engagement of all parties in cooperation. Aside from formulating systemic and regulatory solutions, the government should stimulate bottom-up initiatives focusing on market self-regulation. That is why for many years we have sought to provide the right conditions for the development of cross-sectoral partnerships to build support tools for the implementation of sustainability principles on the Polish market.

This is the function of the Sustainable Development and Corporate Social Responsibility Team, which aims at promoting dialogue and exchange of experience and good practices in the sustainability and CSR area between public administration, the business community and socio-economic partners. The Team has been working in its current format since 2018 and its efforts focus on the priorities of the Responsible Growth Strategy. The functions of the Team are performed by working groups for consumer affairs, sustainability and CSR innovation, responsibility of universities, responsible government and employee relations.

We promote development in the SME sector relying on sustainable and socially relevant innovations and circular economy management. We conduct workshops for entrepreneurs, showing the theoretical and practical aspects of corporate social responsibility strategies. For 2020, we have planned a series of regional workshops, to be carried out in cooperation with local authorities, employers' organisations and industry chambers.

Given the increasing cultural diversity of the Polish labour market, we place a strong emphasis on human rights in business. We address the issue of forced labour and the need to build contemporary labour policies that take into account the psychosocial aspects of the work environment. We have developed an expert definition of forced labour, which we hope will support further legislative efforts. We are finalising a toolkit for entrepreneurs aimed at minimising the risk of forced labour in the company's activities and value chain. We have drawn up a safe work manual with recommendations on how to deal with the challenges of burn out, stress at the workplace, equality and non-discrimination policies or counteracting harassment practices. On that basis, we are planning a series of information meetings for entrepreneurs in 2020.

Seeing the need to foster social responsibility attitudes in entrepreneurs and the society at large, the Team takes action focused on cooperating with other environments.

We develop conscious consumer attitudes. We have prepared a series of information brochures and videos showing responsible behaviour models in such areas as shopping and consumption, health, financial products, transport, or living at home. At the end of 2019, we ended a related online promotional campaign and we plan to prepare further materials addressing new topics.

We are aware of the fact that changes in attitudes often entail a mentality shift, and this calls for both promotion and changes in formal education. We are working with the academic community in this regard. We are committed to building modern tertiary education with the mission to actively participate in sustainable development processes and take responsibility for the education of wise and talented future generations that will be sensitive to social and environmental needs. Apart from informational events, conferences and publications, we offer space for the exchange of practical experience between universities in this area. We are developing the initiative of the University Social Responsibility Declaration, which has been signed by more than 80 signatories. We hope that it will become more and more popular and will be implemented successfully. We are also raising the awareness of public institution emplovees about the CSR mission of public administration. This is achieved using our information materials, a series of scheduled meetings and a good practice platform available on the Gov.pl website.

We are also developing our activities on the world stage. In July 2019, we joined the UN Global Compact Government Group. We would like to use this forum to promote Polish solutions for building responsible business. Despite a variety of activities undertaken in many different fields, we are aware of the growing needs. Global development megatrends change the socioeconomic conditions, encouraging a further deep reflection on the coherence of sustainable development policies in Poland and building of support mechanisms which will allow us to achieve actual social change and economic effects.



Miłosz Marchlewicz RESPONSIBLE BUSINESS

#5yearsofSDGs in Poland. Where are we a decade before 2030?

his year five years have passed since the adoption of 17 Sustainable Development Goals (SDGs) by the UN. Looking from the perspective of a decade before the target achievement date, we should check where we are now in the context of the environmental, social and economic challenges identified by SDGs.

The analysis of statistics relating to the issues covered by Agenda 2030 warrants the hypothesis that no country is on the right track to achieve all of the Sustainable Development Goals. However, this should not give rise to defeatism or ominous visions of the future in the perspective of the next decade, or even beyond.

WHERE ARE WE, FIVE YEARS LATER?

Looking at Sustainable Development Report 2019. Transformations to Achieve the Sustainable Development Goals by Sustainable Development Solutions Network, we will notice that Poland comes 29 (out of 162 countries) in the ranking of progress towards the SDGs. However, a glance at the statistics of individual targets allows us to conclude that we still have a lot of work to do if we want to properly fulfil the commitments of Agenda 2030.

SDG 15 is the only goal whose achievement by Poland is very likely. According to the indicators found in the report, our country sufficiently fulfils its commitments relating to the protection of biodiversity on land, sustainable use of drinking water resources, or conversation of endangered species. The second SDG which is likely to be achieved by Poland is Goal 8. This can be done by achieving the predefined indicators, such as the employment rate.

A DECADE OF URGENT CHALLENGES

According to the above report, the SDGs which should be most urgently implemented by Poland include Goals 9, 12 and 13.

In order to work effectively towards Goal 9, R&D projects need to be developed on a much broader scale. Currently, R&D expenditure stands at 1% of Poland's GDP, while the EU average is twice as high. And while our country's spending is on the rise, it should be added that according to the concept of the EU strategy Europe 2020, the overall government and private R&D expenditure across the Community was expected to amount to 3% of the European Union's GDP by 2020.

Considerable challenges await us, too, looking at the indicators for Goal 12. They include a high level of carbon dioxide emissions associated with production, 32.1 kg per capita in Poland, which is due to a range of factors, including the country's slow transition to a low-carbon economy. Poland should also urgently address its huge problem of waste from electrical and electronic equipment. An average Pole generates approx. 12 kg of such waste annually. At the same time, it should be noted that the majority of European countries, especially the countries of the 'old EU', find the achievement of Objective 12 truly challenging. Therefore, it is all the more important to put more emphasis on the journey to circular economy before Poland achieves strongly negative indicators in this area. It is noteworthy that Western European economies are among the largest producers of waste electrical and electronic equipment in the EU.

The initiatives undertaken in response to the targets of Goal 13 need to accelerate rapidly. The average carbon dioxide emission from energy generation and transmission per capita in Poland is 7.7 tonnes and comes mainly from fossil fuels. The share of renewable energy sources (RES) in the Polish energy mix is only 11.28%. At the same time, the society is increasing its pressure on governments and the private sector to step up their efforts towards more sustainable energy policies. In a survey conducted by the Responsible Business Forum and ARC Rynek i Opinia, respondents stated that the transition to renewable energy was one of the most important and urgent tasks for companies in Poland and worldwide, even more important than environmental campaigns.

COLLABORATION AS THE KEY TO SUCCESS

Monitoring the implementation of Agenda 2030 objectives is important, as it allows to verify the effectiveness of the activities carried out to date. It can also serve as an evaluation tool for administration and business. At the same time, we should remember that when evaluating the implementation of the SDGs, the selection of indicators for the analysis is a game changer, as they always cover only a part of the targets set by the goals. However, we are running out of time to meet the commitments, and data presented by scientists shows that we need to change the principles around which the global economy is organised. Cross-sectoral cooperation and mobilisation are therefore a must, both at the national and global level. We have only 10 years left until 2030, and the time is ticking away.



Małgorzata Żochowska THE AUTHOR IS A WINNER OF THE VERBA VERITATIS COMPETITION

How businesses pursue the UN Sustainable Development Goals

The United Nations has charged the humanity, including the private sector, with the ambitious task of making the world a better place by 2030. The Sustainable Development Goals (SDGs) lay path to fulfilling this mission. In contrast to the former Millennium Development Goals, these goals were prepared with the involvement of representatives of a variety of backgrounds. International and cross-sectoral cooperation is critical to the achievement of the 17 goals. The role of enterprises (not only large corporations, but also small and medium-sized enterprises, which are the economy's greatest strength) is repeatedly stressed here. The private sector should start by reducing its negative impacts and doing more than what is required by law. It is also crucial that it contributes funds for the changes necessary to achieve the SDGs and remains the forefront of their implementation, promotes good practices and encourages its partners to follow suit. Company managers can contribute to the equalisation of opportunities and co-create organisations that will stimulate economic growth and guarantee more stable jobs. The above mentioned activities are what corporate social responsibility

The benefits arising from the integration of the UN goals into business strategies cannot be fully explored until the Agenda 2030 is finalised, but we can already assume that they will have a lot in common with the benefits now achieved by companies which implement CSR objectives. These include:

- reinforcing a company's image among its stakeholders,
- helping the company stand out (especially that CSR is still in the development phase in Poland),
- supporting the corporate culture, which results in increased motivation and retention of the best talents, which is especially important in a low unemployment situation.

- access to capital: many organisations promoting CSR and SDGs, such as the Polish Agency for Enterprise Development, European Union or United Nations Global Compact, can provide additional funding,
- supporting innovation in a variety of ways, including responsible diversity management, which helps in creative activities, process improvement and, consequently, cost optimisation

Responsible behaviour of companies has a positive impact on their environment, and is also good for the business itself, especially in the long term. A common problem with management staff is that they prefer focusing on activities delivering quick outcomes and profits - both CSR practitioners and theorists still have a lot of work to do in order to raise the managers' awareness. It has been four years since Agenda 2030 was unveiled: companies have had enough time to adapt their business models to the new reality. The global Goals cannot be achieved by one-off initiatives that have more to do with PR than with CSR - the business community needs profound change that will last beyond 15 years. The intense debate about the role of the private sector in the society has been going on since the 19th century, and now is the perfect moment for a positive breakthrough. It is not an easy task, but the business has not been deprived of the necessary support: there are many tools to facilitate this change. One of them is SDG Compass, which shows how to put sustainable development at the heart of the business strategy and provides examples of indicators for a range of industries.

The first step is to become familiar with the 169 SDG targets (unfortunately, many companies are only aware of the names of the 17 SDGs), and the next step is to decide how a company should use its potential, skills and resources to contribute to their implementation. It can do this through its core activities (by creating useful and responsible products), business leadership activities (influencing supplier activities, preventing corruption), as well as CSR activities (employee volunteering, corporate foundations). When prioritising, a thorough analysis of the company's activities and supply chain is as useful as meetings with stakeholder groups. Subsequently, measurable objectives and indicators should be chosen to facilitate reporting on progress.

One of the characteristics of the SDGs is their interdependence: by supporting one goal, we also contribute to the achievement of the other goals. For instance, when working towards Goal 3, a company makes a positive contribution to Goals 1, 2, 4, 5, 6, 8, 14 and 15, and in parallel, it minimises the risk of compromising Goals 8 and 12. The inseparability of the SDGs additionally reminds us that none of them can be achieved by working alone. The Polish business sector has a challenging decade ahead of it – let's hope it will also be marked by commitment, accountability and cooperation.



Agata Wesołowska, PhD THE AUTHOR IS A WINNER OF THE VERBA VERITATIS COMPETITION

What is professional ethics for¹?

he considerations of professional ethics are the province of philosophers and lawyers, and more recently also economists, especially those who deal with work and professional culture, corporate culture and business ethics, management by values and corporate social responsibility (see Bąk 2013; Gasparski 2013; Madrak-Grochowska 2010). Given that today, the subject of professional ethics is in many ways directly and indirectly linked to areas such as CSR, social ethics, or ethics of public life, I believe it deserves to be addressed and developed.

As observed by Mieczysław Michalik (1971: 11), the long-lasting, unfinished and therefore continually intriguing process of reflecting on professional ethics can involve several aspects. Firstly, we can consider the theoretical dimensions of professional ethics, including its origin, essence and key functions. Further, a normative perspective can be adopted in order to define the requirements and ideals that fall within the scope of ethics for each individual profession. Moreover, an attempt can be made to describe the status quo of certain professional environments or groups.

According to professional ethics:

- The key role of morality is to govern relationships within specific social groups, mainly professional ones;
- Professional ethics (in professions with a particular status, prestige and ethos such as doctors, lawyers, the military, teachers or scientists) is rooted in tradition, as exemplified by the medical ethics of Hippocrates' and the lawyer's ethics of Cicero's; Homer's chivalry ethics and its rudiments in the later times are also noteworthy in this context (Ossowska 2000);
- Professional ethics serves to protect the fundamental values of life, health, freedom, justice, truth;

- Professional ethics is complementary to rather than a replacement of universal morality;
- Compliance with codes does not relieve anyone from individual moral responsibility;
- Professional ethics has a selflessness to it, which is reflected in defending anti-pragmatic, autotelic principles of honour and dignity (Ossowska 2000):
- Professional ethics proves indispensable when tackling moral dilemmas and axionormative conflicts (which cannot be solved on the basis of general ethics or individual morality) by ensuring a distinct hierarchy of norms and values operating without what we call 'preference rules' in the framework of general ethics (Jedynak 1990: 71; cf. Michalik 1971: 22)

Therefore, across the personal, social and professional dimension, it is necessary to continue asking the questions so aptly posed by Ija Lazari-Pawłowska (1971: 73) "(...) is our whole life divided into playing a variety roles, of which one, often a professional role, dominates the other? Is there not simply a human role? (...) It requires us to factor in the interest of the others in everything we do, and not to cause unnecessary suffering to anyone".

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Alek Tarkowski, Phd CENTRUM CYFROWE

Labour market automation and educational revolution

he overall landscape of labour market changes driven by new technologies has been well reflected in a number global reports in the recent years. Half of all professions and half of the working time can be automated, with the parallel growth in demand for 'digital talents' – specialists able to create AI-powered solutions and related technologies for the emerging economy 4.0.

We need to add factors specific to Poland, where the availability of qualified and relatively inexpensive labour force attracts investments and guarantees the supply of services provided by Polish businesses, including IT companies. However, in the long run, we are an ageing society, whose employees and businesses can cease being competitive, or we may simply not have enough educated people to meet the demand.

In Poland, the impact of new technologies on the labour market has recently been discussed as part of the effort to devise the Polish strategy for the development of artificial intelligence. Automation is being introduced everywhere around us, but without any major revolutions so far. A good example are self-checkout machines, which are more and more common in grocery stores. Unfortunately, we are lacking a comprehensive picture of the changes: all we know is that we need IT specialists.

Perhaps for this reason the government strategy focuses on ensuring an adequate supply of employees with the advanced skills needed in the new technology sector. This supply strategy is expected to ensure the development of the Polish digital economy. Its authors do mention the need to stimulate the demand side, but pay very little attention to it.

Meanwhile, digital growth across all sectors of the economy and the development of appropriate competences and attitudes in the IT sector and beyond are essential for sustainable development. If we do not build a strong internal market, the Polish digital economy will be made up of thriving companies operating in a social desert. The question is how long they will remain competitive in a social environment that is less and less creative and innovative and less open to change.

Polish start-ups and their employees, the mythical Polish IT specialists, can serve as a symbol of these challenges. For years, we have been talking about outstanding software developers who win all the competitions, and then usually move abroad. And those who stay set up companies that serve almost exclusively foreign customers. The potential of our extremely strong start-up culture, which could have a positive impact reaching beyond mere economic indicators, is largely wasted. All the more reason to appreciate the activities of the first Polish start-ups, such as Synerise or Netguru, which are starting to think CSR here in Poland.

A strategy that embraces the demand-side must of course be an educational strategy. And an extensive one, too, encompassing not only well-defined competences required by the sector, but also social competences, critical thinking and creativity. In fact, it is a matter of developing new attitudes towards self-development, career and life paths.

We invoke Gartner's optimistic forecasts here in Poland, according to which every 10 jobs lost due to automation will be replaced by 13 new jobs. However, they do not describe any kind of law of nature. Even if the end balance is positive, it will not happen by itself. And talent development in the narrow IT sector will not be a sole success factor – we need universal education that will help us all adjust to living in the era of disruptive technologies.

Life-long learning, also known as adult education or reskilling, will become an important level of education. According to data from the World Economic Forum, businesses from our region mostly tend to solve the problem of evolving competence requirements by hiring new employees or using automation. Various forms of reskilling are less important to them. Meanwhile, they are necessary if we want to minimise the negative impacts on the society – as for many people, the adaptability to the changing labour market conditions will depend on reskilling.

Unfortunately, Polish society is reluctant about lifelong learning. Furthermore, we are lacking appropriate institutions capable of providing such education. That is why I can see the business sector playing a key role here. Caring for one's own employees should mean the readiness to create reskilling mechanisms instead of replacing the existing workforce with new hires or machines. But the business should also support educational activities, not only in its own interest, but also out of concern for the sustainable development of the Polish society.

The text is a fragment of the author's dissertation «Legitimisation of wrongdoing» or «professional dignity»? Importance of professional ethics based on a study of career advisors working for labour market institutions in Toruń, defended in July 2019 at the Faculty of Humanities of the Nicolaus Copernicus University in Toruń, rewarded in the 14th edition of the VERBA VERITATIS competition.



Marzena Strzelczak RESPONSIBLE BUSINESS FORUM

Work and care from equal rights to gender equality on the labour market

n late 2019 and early 2020, the Responsible Business Forum carried out a survey Work and fulfillment of caring roles by women and men in Poland. The project, developed in cooperation with Santander Bank Polska, Henkel Polska and Puzzle research agency, covered nearly 3,400 people. It was largely inspired by the UK survey from 2018 Equal Lives. Parenthood and caring in the workplace conducted by Business in the Community (BITC) in the UK. The Polish survey comprised a qualitative part - 11 FGIs (focus group interviews), including eight FGIs with employees, two FGIs with HR representatives and one FGI with managers, and a quantitative part, complemented by desk research (Statistics Poland). In order to obtain a representative result, 1,200 interviews within the quantitative part were conducted in accordance with the structure of the Polish population by sex, age and locality size. Nearly 70% of the respondents were employees of large organisations from all over Poland, and most of them were employed full-time. We wanted to see how often caregiving responsibilities were combined with work, and to identify the associated problems and barriers as well as employee expectations as a basis for further

The topic of caregiving roles is important in the context of the European Commission's Work-life Balance Directive (WLB), an instrument adopted in 2019, which must be implemented by Member States by August 2022. First of all, it grants fathers the right to two months of non-transferable leave, while another, much less discussed novelty is a carers' leave of five working days per year (currently it is only two days for parents of children under 14 years of age) and the right to flexible working arrangements. Therefore, there is going to be a debate and it

needs to be decided to what extent the solutions aimed at supporting a balance between professional and caring roles will be introduced into the Polish labour law and how the costs of necessary changes will be covered. The results of our survey can serve as a basis for formulating the necessary recommendations at the level of businesses, law makers and local governments.

WORK AND CARE - THE KEY TO GENDER EQUALITY

According to the European Institute for Gender Equality (EIGE), Poland is among Europe's worst countries in terms of inequality in the time domain. Women bear a much greater burden of the daily family life, which includes caring roles. The FOB study shows that a vast majority of cases (88%) involve caring for healthy children, 10% involve caring for dependent adults, parents, or partners, and 4% involve caring for a child with disabilities (sometimes people care for children and adults at the same time, hence the total exceeding 100%). Caring roles are present in one of every three households and are played by a half of people working under employment contracts, which is more than 6.2 million people. 80% of employees have people with caring responsibilities at their workplace and slightly less than a half (39%) know that a colleague cares for an adult. Hence, this phenomenon is common and therefore important for gender equality and for the labour market. The role of the WLB Directive cannot be overestimated in this context.

The caring reality in Poland is shaped, to a large extent, by two factors: the country's weak institutional care system and demographics. Poland faces significant challenges in both areas. On the one hand, the infrastructure for care services and for the fulfilment of Barcelona objectives for childcare facilities is inadequate. On the other hand, the fast-ageing population will result in a growing number of adults in need of care. Already today, a quarter of the Polish society has exceeded the age of 60, of which 1.8 million are more than 80 years old – more than the number of children born over four years. No wonder that three-fourths of all employees have come across people leaving their jobs or taking temporary breaks because of caring responsibilities. This involves mainly women caring for children (62% of responses), but as much as 30% of the respondents stated caring for a dependent adult as a reason.

IS THIS SUBJECT ONLY RELEVANT TO WOMEN?

Since parental roles are the most common form of caring responsibilities, we have examined the level of awareness of men's rights. Poland offers a relatively wide range of benefits for men: fathers can use a fatherhood leave and paternity leave (both 100% paid), a parental leave (60% paid) or an unpaid child care leave of up to 36 months, as well as two fully paid childcare days for a child under 14 years of age. Three out of four fathers caring for children under six demonstrate a good or very good awareness of these rules. Eight out of ten respondents know about fatherhood leaves, paternity leaves and care days for children under 14. However, this knowledge has turned out to be only apparent, as many as 48% of the respondents stated that they did not take the fatherhood leave because their partner wanted to use her entitlement, while this leave is intended solely for fathers. Childcare is now a women's province, but in relation to adults, men seem to be much more involved. They tend to care more often for dependent adults on their own, without the help of others (34% of men involved vs 25% of women;

while 4% of men and 11% of women care for children on their own), they are also more likely to play the main role than they are in the case of children (34% of men vs 46% of women, while for children it is 57% of women and only 15% of men, respectively), and more likely to share their caring responsibilities equally with their partners (20% of men and 15% of women, while for children it is 29% of women and 61% of men, respectively).

Considering how to equalise the labour market opportunities for men and women in the context of caring roles, we should look at how they are perceived. According to employees, the caring roles of men and women are seen as practically equal by both groups. This is true both with respect to the right of both sexes to use their free time allocated for caring responsibilities (90% of affirmative answers from women and 82% from men), and with respect to the question whether men should be as involved in childcare as women – 88% of affirmative answers from women and 75% from men, respectively. At the same time, women clearly expect men to be more involved in caring responsibilities. Women are also more aware that men's involvement in care would help them develop their careers: 81% of women compared to 64% of men. On the other hand, men still agree more often than women that it is a man's role to provide for the family: about 40% of men and about one third of women share this view. While it is still quite a lot, it is an expectation voiced by a minority of men and women.

Importantly, the results of the study also show that there is no need for gender-specific legislation on guardianship rights. A clear majority of the respondents (71%) is of the opinion that it is sufficient to define these rights without distinguishing between women and men, and there is no significant difference in opinion between women and men or between employees of smaller and large companies. Only 17% of respondents disagree with this.

There is also a common understanding of the need to support caregivers in the workplace: according to more than 70% of the respondents, they should enjoy additional opportunities and rights in the workplace, and only 10% of the respondents are opposed to such solutions.

The study shows that men would be most encouraged to exercise their rights and use their leave entitlements if they were certain that this would not affect their careers but, above all, it would spark a change in the perception of women's and men's roles, with a clear shift towards the greater assumption of caring roles by men, especially in adult care.

It is hard to overestimate the role of education and raising awareness about the existing rights supporting gender equality in the workplace. Therefore, there is a great need for solutions relating to the development of corporate cultures fostering the understanding of caring responsibilities of men and women, empathy and support from line managers. Taking care to provide thorough and accessible information, training – only 12% of managers feel sufficiently trained in this area. However, regardless of business initiatives and support from local governments (care facilities for children and adults, including respite care, nursing care, available infrastructure, etc.), systemic solutions are also necessary. At the same time, discouraged by lower income, very few people (16% of cases) take the opportunity offered by 19% of employers in Poland: part-time jobs, which can significantly improve the labour market activity of

women (as best shown by data from the Netherlands). Hence the expectations from law makers, such as reduced working time (e.g. four-day working week, shorter working hours), additional days off, and finally, different kinds of benefits or allowances

Support in combining work with caring responsibilities, promoting gender equality through a system of incentives and informing on women's and men's rights are the necessary drivers of women's labour market participation, which is now significantly lower than that of men. Polish solutions based on the EU's WLB Directive should reflect as far as possible that these are important activities improving social equality and cohesion rather than extra benefits.



Karol Krzyczkowski RESPONSIBLE BUSINESS FORUM

Responsible for the society

n 2019, together with the Volunteer Centre Association in Warsaw, we successfully carried out the 3rd National Employee Volunteering Survey in Poland. This is the only study of its type that shows how employee volunteering works within Polish businesses.

It has been seven years since the previous survey (the 2nd National Employee Volunteering Survey was conducted in 2012), and this interval combined with the use of similar surveys and research methods have permitted us to make comparisons and draw conclusions about the development patterns and challenges of employee volunteering.

An interesting thing shown by the most recent research is where employee volunteering is located on the Polish volunteering map and in the life cycle of every actual and prospective volunteer. It turns out that in the recent years, we have underestimated the role of creating social engagement attitudes among employers.

When thinking about the development of a volunteer, we usually assume that a young person, usually a student, has a lot of free time and is able to take up various community activities. This is an element of action learning and personal development, and is perceived as hands-on experience that helps people enter the labour market.

On the other hand we have seniors – people who leave the labour market because of their age, and suddenly have a large amount of free time. They can use it in a variety of ways, but of course it is better if they remain active, moving on from jobs to other activities within their families, groups of friends or communities. Volunteering is seen here as a way to prevent seniors

from living a 'couch potato' lifestyle and to take advantage of their abundant professional and life experience.

NGOs see the two groups as the main source of volunteers. Within these groups, volunteering is seen as a desirable thing and is reinforced by a variety of ways, including grants from the Civic Initiatives Fund or the Government Programme for Social Participation of Senior Citizens.

In between the two former, a third group is concealed: people who are already on the labour market. Unfortunately, it is seen as one that has its origins in the first group, that of learners, and for that reason it is already experienced in community activities.

But it turns out that studies point to the contrary. Approximately 60% of volunteers who currently participate in employee volunteering programmes started volunteering at their workplace. Only 30% of the respondents declare that they had been active volunteers before they started their jobs. Every third respondent (32%) is currently an active volunteer also outside work. The majority (68%) of volunteers declare that if they were to change their jobs, they would check if the potential new employer has an employee volunteering programme in place. This shows how important this has become for employee volunteers.

The part of the survey conducted among employees of companies that do not offer any employee volunteering opportunities shows the reality of new hires. Two thirds (76%) of them are not familiar with the term 'employee volunteering' at all. When asked for spontaneous associations with this term, they most often mentioned helping their work colleagues (48%) or unpaid work (33%). Employees from such companies are seldom engaged in any voluntary activities outside the workplace, only 8% of them are currently volunteers.

A comparison between the two groups shows some interesting phenomena. The most important thing is that people joining a company are not potential fully-fledged volunteers and they do not bring in any new capacity for social engagement. It is the employer's job to build this capacity and foster social engagement attitudes. The second thing is that people tend to become idle. An employee who was active before taking up a new job will become passive with time if his or her new company does not promote social engagement of its employees.

Therefore, professional activity is a complementary part of a volunteer's life cycle, and employee volunteering should not be an oddity when it comes to the social engagement of the Poles. Without any support, such as guidance or strategies, there will be a gaping hole in the Polish volunteering landscape, which can be managed by conscious employers and sound employee volunteering programmes in the best-case scenario, or will drive the need for social re-activation of people leaving the labour market in the worst-case scenario.



Tadeusz Joniewicz RESPONSIBLE BUSINESS FORUM

CSR research in 2019

as there any important topic discussed by the media last year that did not involve business responsibility for the environment, at least in part? The key global environmental and social challenges we are facing as the world in general and Poland in particular are always somehow connected with business, so when preparing the analysis of the most interesting research carried out last year, we inevitably fall into the ocean of compelling data, interdependencies and findings, from which, however, we need to extract the most interesting topics.

THE GLOBAL CLIMATE

Looking globally, we need to start with the most urgent subject of climate change. This is what the participants of *Agile or Irrelevant Redefining Resilience 2019 Global CEO Outlook* study by KPMG, which covered 1,300 business leaders, have said. They stress the extreme volatility of the business environment and see climate change as the main threat to growth, as it has jumped from the fourth place to the first place compared to the last year's survey. 76% of respondents consider their organisation's growth prospects to be dependent on its ability to drive the transition to a low-carbon economy, which reduces their environmental footprint.

Experts quoted in the GlobeScan – SustainAbility Survey evaluating progress on the SDGs are of similar opinion. Although the percentage of those who believe that progress towards sustainable development is too slow has declined relative to 2005 (which is when the survey was launched), more experts than two years ago have stated that progress towards Goal 13 (Climate action) is too slow.

This data is also confirmed by the report Sustainable Development in the European Union. Monitoring Report on Progress Towards the SDGs in an EU Context, which concludes based on certain indicators that the slowest progress in the implementation of the SDGs concerns Goals 7 (Affordable and clean energy), 12 (Responsible consumption and production), 13 (Climate action) and 15 (Life on land), which all have a key impact of halting environmental change. The only goal which is just as poorly managed is Goal 9 (Industry, innovation and infrastructure).

At the country level, unfortunately, nothing changes. The Sustainable Development Report 2019 shows that the situation is the most alarming with respect to climate (Goal 13) and biodiversity in water and on land (Goals 14 and 15). Even the Nordic countries, which consistently lead the ranking, are struggling to achieve these goals.

Worse yet, the authors of Who is Paying the Bill? (Negative) Impacts of EU Policies and Practices in the World, a report which is very critical of EU policies, emphasise that the official Eurostat data on raw material consumption, and thus the carbon footprint, is underestimated due to the methodology used (domestic material consumption – DMC). If it were measured including the earlier life cycle stages (raw material equivalent – RME), the results would be much worse.

The gravity of the problem is also demonstrated by *The Global Risks Report 2020* prepared for the World Economic Forum in Davos, in which more than 750 global experts and decision-makers, asked to rank the major threats to the world, gave priority to environmental concerns for the first time ever. In terms of likelihood, these were extreme weather events, failure of climate-change mitigation and adaptation, natural disasters, biodiversity loss and human-made environmental disasters. The leading risks in terms of severity of impact were failure of climate-change mitigation and adaptation, weapons of mass destruction (which is actually the only non-environmental concern, if we do not account for climate-driven conflicts), biodiversity loss, extreme weather events and water crises. While the latter is described as a social concern, it is still directly linked to the environment.

The response to the challenges of contemporary modern world must be a responsible approach. On the lookout for the best solutions, let's see the *Leadership in the Fourth Industrial Revolution: Faces of Progress* report by Deloitte and Forbes Insights, which lists four types of leaders. They are: social supers, data-driven decisives, disruption drivers and talent champions. These models can serve as an example for leaders worldwide in addressing the transformational challenges of the fourth industrial revolution.

CLIMATE IN POLAND

Let's focus on Poland now and look at how environmental risks are perceived by the Poles. This subject has been certainly noticed, intensifying the feeling of imminent threat (unfortunately this is the awareness level we have now). According to opinion polls, 76% of people in Poland believe that they will personally experience the effects of the climate crisis during their lives. Only 21% of respondents still do not believe it. However, only half of the Poles have the feeling that we are facing a catastrophe.

This is an upward trend, but we still cannot say that the view is widely shared. Rather, as shown by the report Ziemianie atakują

[Earthlings attack], the attitude of the Poles toward environmental risks results from the current problems that we are facing. We are most concerned about air quality, waste pollution and water shortages. These topics are directly correlated with the media coverage of environmental risks. It is therefore obvious that the media play a crucial role. Only 3% of the respondents feel that humans are not a threat to the environment, but it is polluting our environment and not carbon dioxide emissions what we see as the main impacts.

If we look at Polish companies, there is no good news, either. In a very interesting study initiated by Fundacja Standardów Raportowania, Polish Association of Listed Companies and Bureau Veritas, annual reports of all listed companies were checked against 10 environmental criteria, two of which related to climate crisis management policies or strategies, and eight to reporting on greenhouse gas emissions. The survey showed that the companies were very poorly prepared for this type of reporting. Out of a maximum score of 10, they scored 1.03 on average, with the best company scoring 7.33, and as many as 46% scoring zero. This shows that a lot still needs to be done in Poland with regard to climate change awareness and the impact of this process on the business.

DIVERSITY IN EUROPE

However, CSR experts are not focused only on climate. The second important topic that frequently came up last year was, of course, diversity management and anti-discrimination. A publication that must not be disregarded is Gender Equality Index 2019. Work-Life Balance. While this year's edition once again shows a slight improvement in the indicators, we should stop to have a look at the particular areas, as the progress in their implementation varies a lot. The strongest increase is visible in the power domain, which includes the percentage of women on legislative bodies and company boards. This is due, in some part, to the mandatory gender parity introduced by the parliaments of some countries or corporate boards, and the changes are spectacular, because not so long ago the situation in this sphere was dramatic, so progress is easy to achieve. At the other end of the spectrum, we have the time domain which reflects the immense role played by women who perform unpaid housework or care for children and dependents. Since 2005, there has even been a slight regression in this area. The situation in Poland is even worse than that. Compared to two years ago, our country has dropped to the 24th position out of the 28 countries in the ranking. The decline is particularly visible in the area of power and it is not offset by any improvement in the money and health domains. In the long term, there has been visible progress since 2005, which is the most apparent in finance, but both the knowledge and time domains have deteriorated in this period.

Important data reflecting the situation of men and women is also published in 2019 Report on Equality between Women and Men in the EU. It shows that although the employment rate of women in the European Union reached an all-time high at 67.6% in the third quarter of 2018, the situation still varies from one country to another. At 63.56%, Poland does not deviate much from the EU average, but only five countries have a lower rate. The overall results for the EU are not encouraging. Women are at a greater risk of poverty and their wages are on average 16% lower than those of men. This results in a pension gap, which amounted to 35.7% in 2017. In some countries, more than 10% of elderly women cannot afford the essential health

care. In addition, only 6.3% of CEO positions in EU's largest listed companies are held by women, and it has to be noted that we are talking about countries that consider themselves the best developed.

We are familiar with the situation in Poland and the activities of Polish companies owing to a survey carried out by the Responsible Business Forum as part of the Diversity Charter. The survey shows that 59% of Polish medium and large companies are engaged in diversity management activities. There is a clear positive difference in the case of the companies that have signed the Diversity Charter. They are much more involved in diversity management, and 68% of them have in a way formalised this kind of activities. This is true for only 19% of the other companies

And yet, as demonstrated by the International Labor Organization report *The Business Case for Change*, greater diversity drives business performance. Out of the companies that track the impact of diversity on management, 74% recorded a 5% to 20% increase in profits. The authors of the report also point out that the likelihood of performance improvement in companies committed to gender equality is 9% higher than it is for other companies, but they also succeed in such areas as attracting talent or building reputation. A regional comparison comes as quite a surprise, with Europe not being in the lead at all...

CIRCULAR ECONOMY AND CONSUMERS

While discussing the studies, we should not overlook another important area of sustainable development: circular economy. It is widely discussed, we are looking for new business models, but there is still a lot to do. This is shown in the latest *The Circularity Gap Report 2020* by Circle Economy, which compares the material inputs into the economy against resource outputs in various forms. The results are disheartening, as the authors not only estimate that the global economy is merely 8.6% circular, but also note a slow decline from 9.1% two years ago.

This is the global scale. We looked into the local scale in a circular economy study carried out by ARC Rynek i Opinia as an expert partner. The findings have shown that on the consumer side, there is a potential in Poland to implement circular economy solutions. Although sustainable behaviours cannot be considered common, if more than 60% of the respondents declare that they are interested in using their own packaging when shopping, we should have this in mind and try to meet their needs. Unfortunately, not all findings are positive. Only 66% of the respondents replied that they sorted their waste. Only 41% said they knew how to do it. But only 15% of the respondents correctly answered three specific questions about waste sorting. There is much room for education.

Talking about consumer behaviours, we should mention the findings of a study by Professor Dominika Maison from the Faculty of Psychology of the University of Warsaw, who looked at consumer attitudes in a situation where companies were not very socially responsible. Unfortunately, in our country, consumers declare themselves as responsible buyers, but do not turn away from controversial brands. As many as 86% of the respondents did not remember any scandals relating to companies or their brands. And out of the 17% who declared that they had participated in a consumer boycott, as many as 34% did not remember whom they had boycotted.

CSR, SMES AND VOLUNTEERING

When analysing the surveys carried out last year, one should not disregard the ones directly related to CSR issues. The EFL survey CSR at SMEs. In the spotlight was among the most interesting ones. According to this study, 24% of managers in SME declare their awareness of the term CSR, which is not a good result, but as far as specific actions are concerned, 67% of them do take action. This shows that large scale business activities are being undertaken to build responsible relationships, but they not formalised. The question remains whether SMEs need to formalise them, however certainly raising the awareness of CSR would allow to extend the scope of activities of organisations that give back to the environment.

A new edition of CSR in practice – Barometer of the French-Polish Chamber of Commerce (with half of the respondents representing companies that were either French or with French capital) also arrives at interesting conclusions, and there are remarkable differences as compared to the previous year's edition, especially as regards the analysis of CSR drivers in Poland. According to the report, the expectations of the business environment - employees, suppliers, customers and local communities - have definitely gone up. A 20 percentage points increase, from 51% to 71%, shows how much the expectations from companies have grown. Interestingly, this answer is also more frequent when asking about the obstacles in CSR development. This can be interpreted as a sign that CSR has become more important for the business environment, even if it is not perceived positively. While greater importance is also attached to the sharing of good practices of large foreign companies that are experienced in CSR, the importance of legal changes has declined dramatically, which may come as a surprise, because while respondents could have had fresh memories of the changes brought about by the introduction of reporting obligations last year, further changes are in the pipeline for the coming years, such as those to be introduced in connection with the Waste Directive, planned climate reporting developments or implementation of the WLB Directive.

The new edition of the volunteering survey was also an important CSR study. It shows that the popularity of volunteering with Polish businesses is increasing, both in respect of 'employee volunteering' – from 68% in 2012 to 79% in 2019, and in respect of in-house volunteering schemes, which have increased almost threefold, from 6 to 16%. However, a remarkable emphasis is also placed by companies on own benefits instead of benefits for the environment, as evidenced by an immense decline of 'improving the situation of those in need' as a motivation for volunteering, from 92% to only 43% of respondents and its move from the first to the fifth position. It is an interesting phenomenon and it is worthwhile to reflect upon it.

The goal of this subjective review of studies research was to demonstrate that the topic of sustainable development is closely related to key global themes that get a lot of ongoing media attention. This poses new challenges to us, CSR people, which involve not only sharing knowledge and good practices, but also improving the business practice in our workplaces. What we do is already a permanent conversation topic for key business personnel worldwide, so we need to draw on our knowledge and experience for the sake of our organisations and the environment.

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ince September last year, the Warsaw Stock Exchange has had a new index, the WIG-ESG.

It replaced the former Respect Index.
The new name comes from a well-known acronym that relates to social, environmental and governance considerations (ESG – Environmental, Social, Governance).
The ISO 26000 standard defines organisational governance, which is gaining in business importance, as "a system by which an organisation makes and implements decisions in pursuit of its objectives".
In the context of responsible business, compliance, stakeholder dialogue, ethics, reporting and management are all important issues in this respect.

A total of 62 companies reported 96 good practices in the area of organisational governance. This is almost 20% more companies and 15% more initiatives than last year. However, the prevalence of ethical considerations addressed mainly to company employees is a constant trend. Therefore, the advantage in Sustainable Development Goal 8: Decent work and economic growth and Goal 16: Peace, justice and strong institutions does not come as a surprise.

The leading practices in the ethics category are codes of ethics. Companies take care to ensure that they remain up-to-date, have an attractive presentation, are accessible and as useful as possible. Some of the practices in the category are activities promoting or disseminating knowledge about the documents and tools of the ethical system.

The management category comes second in terms of the number of good practices. It contains solutions, processes and policies that enable the structuring, improving the performance or implementation of responsible business principles. These operate on the basis of CSR/sustainable development strategies, which are also a part of the practices reported in this category. The presence of environmental ini-

tiatives is also noteworthy. Companies are beginning to treat this issue as a separate area requiring special regulation.

The practices show that businesses are focusing on a journey towards circular economy and counteracting climate change.

The compliance category includes 17 good practices, almost twice as much as in the previous edition of the report. Compliance considerations are becoming increasingly important. Companies are aware that this is a way to mitigate a variety of business risks.

Stakeholder dialogue is an integral part of the activities of responsible companies. It allows them to obtain information that can be used later to plan their projects and initiatives. In this way, cooperation with the environment can be developed. Aside from panels for a broad range of stakeholders, practices focusing on cooperation with local communities have emerged. Therefore, it is obvious that businesses do care about becoming good neighbours.

Disclosure of non-financial data is a challenge for companies operating in Poland. Aside from the examples shown in the new edition of the report, we recommend the publications entered for the CSR Reports Competition which has been organised for 13 years by the Responsible Business Forum and Deloitte. 45 organisations registered their reports for the recent competition. They are available at http://raportyspoleczne.pl/biblioteka-raportow/.

96 good practices

62 companies













this year's report, the human rights section covers 32 new practices and 42 long-term practices, which means slightly fewer new practices and a little more long-term practices in relation to the last year's report. This might be due to the new rule, according to which an entity may report no more than 10 new practices. We will only find out later how this rule is going to affect the number of practices in each section.

Most practices relate to the pursuit of the following Sustainable Development Goals: no. 5 – gender equality, no. 8 – economic growth and decent work and no. 10 – "less inequality". No. 4 – quality education and no. 17 – partnerships for the goals are also relevant to some of the practices.

As usual, the highest number of practices has been submitted in the area of diversity. More and more companies opt for complex diversity policies covering several groups of employees at risk of discrimination, set up employee networks and other solutions addressed to a variety of groups. Businesses are increasingly willing and open to talk to their employees about the need to build an inclusive culture. Solutions supporting the promotion and development of women are no longer alone in the lead, as more and more measures emerge to support employees with an international background, the LGBT+ community and employees with disabilities. Employers refer to values, codes and communication as tools for more effective and genuine diversity management. They set up employee networks, hold open air events and engage in a public debate on these subjects. Briefly speaking, their approach to diversity is multifaceted and considers genuine needs of employees, winning their trust.

Organisations still attach a lot of importance to closing the gender pay gap and supporting women in business in general. The beneficiaries are not only the female employees of a given entity, but also

female students, university graduates, and women potentially interested in working for that entity. It is noteworthy that more and more often the practices in this category are aimed not only at supporting women in their pursuit of equal pay or employment opportunities, but also at improving their well-being in the work-place, developing their confidence, and achieving a work-life balance.

The policies, procedures and education area has slightly fewer practices in this edition, perhaps due to the fact that companies tend to combine building formal diversity structures with targeted action that it often systemic and staged. Therefore, these practices may be present in other areas of the human rights category.

The ageing society, the employees' market and the increased market presence of generation Z add diversity to team structures and the labour market needs to tackle more and more challenges. But the challenges mean an increased chance that diversity will drive creativity, improve the workplace atmosphere and offer more satisfaction to employers and employees alike.

74 good practices

45 companies



























473 good practices

companies

ue to a change in how good practices are to be reported (a single company could report no more than 10 practices in total), there has been a small

revolution in employee-oriented practices. The number has declined from 288 in the previous year to 185 new practices this year, being closer to that recorded two years ago (175). The situation was different for long-term practices, with 287 reported this year and 180 last year (with no reporting cap in place).

Compared to last year, the greatest changes have been recorded for the 'employee health' and 'volunteering' categories, with the number of practices having decreased by a dozen or so. One noteworthy category is that comprising training and development, where a clear rise in the number of practices is observable. Does this mean that companies invest more in employee development? Training and development practices involve a variety of activities – they are addressed to individual contributors as well as managers and can relate to safety or innovation. Some of the practices covered all employees and promoted broadly defined sustainable development. The advantage of this solution is that it works twofold – on the one hand, it helps build a more sustainable business and, on the other hand, it encourages consumer responsibility.

In the safety category, a large part of the practices place an emphasis on changing the employees' safety attitudes. This is often a systemic approach based on recurrent activities aimed at making safety a priority for employees and persuading them that they themselves can best guarantee an accident-free work environment for themselves and their colleagues. It is noteworthy that companies are not afraid of such things as increased numbers of unsafe situations reported by employees. It is important to identify potential hazards instead of sweeping them under the

As in the previous years, the employee participation category included practices encouraging employees to come up with

innovations at the workplace. This is a very effective method of process improvement, as it is undoubtedly the employees who know best what can be improved. It is essential to create the right conditions to motivate them.

There are also practices addressed to new employees in order to facilitate their induction, or activities supporting internal recruitment, which allows people to develop without changing employers. It is important to maximise employee reten-

From this perspective, it may come as a surprise that very few reported practices involved work-life balance. Such measures as flexible working time or distance working can be very valuable for employees. Results of the survey "Work and fulfillment of caring roles by women and men in Poland" by the Responsible Business Forum show that they apply mainly to people having parental or caring responsibilities towards dependent adults. As usual, labour practices include a pool of measures aimed at supporting employees in difficult situations or protecting their health by means of preventive health

Finally, the second largest category is employee volunteering. In this area, employees can not only act for the benefit of their company's social environment but also – which is an important finding of an employee volunteering survey conducted by FOB in 2019 - strengthen the bond with their company and become more motivated to take action.



























321

129

companies

good practices ext to social engagement and development of local communities, the environment is one of the three areas of the report with the highest number of reported practices. The topic is becoming more and more relevant year by year, as we are experiencing the increasingly painful

effects of human activity and its negative

impact on the natural environment.

The Global Risks Report 2020 has shown that environmental issues have been recognised by more than 750 experts and decision-makers as the greatest threat to the contemporary world. The importance of the subject is also reflected in the new European Commission guidelines on non-financial reporting on climate change. The guidelines are non-binding, but changes to the directive itself are being discussed that will have a significant impact on the scope of corporate reporting.

In the context of the environmental challenges and rather pessimistic climate scenarios, the fact that as many as 185 new initiatives have been discussed in the environmental section of this year's Report is very encouraging. We have 44 more new good practices compared to last year, despite the new cap on the number of reported practices. The new practices were implemented by a total of 94 companies.

Invariably, companies most often undertake educational activities – 34 new good practices are reported (as compared to 30 in 2018), which are usually addressed to three groups: employees, children, communities and people living in cities. However, market education initiatives are rare.

The most straightforward examples of environmental measures are described in the green office category and involve practices such as ditching plastic – for instance by switching from bottled water to water dispensers, buying reusable cups

for employees, refraining from using disposable tableware, separating waste into fractions and deploying special waste bins across offices for that purpose.

On the other hand, environmental programmes are more advanced and include multiple measures. Aside from those involving more efficient resource management, choosing green products, designing environmentally friendly packaging or switching to green vehicles, educational activities and campaigns tend to pop up as well. Employees are included in environmental activities, for instance by volunteering programmes.

This year's report shows that circular economy is becoming increasingly popular – 16 new practices have been placed in this category. Interesting examples involve heat recovery from industrial processes, i.e. the use of waste gas to generate heat; repair and reuse of products such as shoes, furniture and bicycles; and sharing of equipped DIY workshops.

The number of new good practices in biodiversity has doubled this year. Protection of bees is the most common among the 14 initiatives described. More and more reports show that building of hives, growing bee-friendly plants and beekeeping on the rooftops of office buildings or in the immediate vicinity of businesses, factories or shops is very popular and broadly implemented. However, we have also received reports of single actions involving the protection of the European bison, white stork and even hedgehog.

Additionally, the Report covers almost 100 long-term practices. Given that environmental topics top the list of challenges faced by companies today, this area should be expected to expand in the future editions of the report *Responsible Business in Poland. Good Practices.*



























73 good practices

companies

air operating practices are about the ethical conduct in an organisation's dealings with other organisations. They include fostering such relationships, as well as an educational effort addressed to suppliers, industry organisations or

other stakeholders.

39 new and 33 long-term practices have been reported in this year's report Responsible Business in Poland 2018. Good Practices, which means an increase in relation to 26 new and 29 long-term practices last year. As a result, it is no longer the most underrepresented of all ISO 26000 areas discussed in the report. This year's practices belong to two main categories - market education and supplier relationships. Educational activities, like in the previous years, covered a wide range of topics, from single projects to large activities with numerous players involved.

Among the latter, large cooperation platforms stand out, such as the Polish Pact for Sustainable Use of Plastic, whose signatories have committed themselves to prepare a roadmap for the transition to sustainable use of plastic, the Polish Coalition for Sustainable Use of Palm Oil. which brings together companies which only use or seek to use palm oil from certified sources, or the Coalition for the Safety of Municipal Service Employees, which aims to support occupational health and safety in this sector.

Some of the activities were focused on specific industries, such as projects addressed to the agri-food or water and sanitation sectors, while others were subject-specific. Among the latter, a remarkable number of practices involved advanced technologies, reflecting the growing importance of this topic.

Diverse and interesting activities can be observed in the area of supplier relationships as well. Some of them are aimed at defining the requirements for suppliers.

Other, on the contrary, focus on surveying the suppliers' expectations or identifying a company's obligations towards them. These actions are important, because they foster long-term relationships and mutual trust. There is also a group of activities where businesses support their subcontractors, improving access to training. Further, some companies opt to support specific suppliers: social economy entities.

The growing number of fair operating practices is very encouraging. It is important that they are diverse and reach out to a variety of stakeholders. We still hope that over the coming years, other categories of practices will become more popular, such as preventing abuse. This would result in a more complete picture of the companies' commitment to building fair operating practices.























report Responsible Business in Poland. Good Practices, consumer issues are among the most underrepresented areas. Consumer

n this year's edition of the

issues included 28 new practices implemented by 21 companies. However, it is worth noting that the number of longterm practices is constantly increasing. There are 67 continued practices from past years. There were 50 such longterm practices in the last year's edition, and 35 in the 2017 report. The number of companies that reported activities in this area is similar to that in the last year's edition (42 vs 41). The practices are divided into six categories. 'Consumer education' ranks first (fourteen practices), followed by: 'availability of products and services' (seven practices), 'consumer aids' (three practices), 'consumer participation' (two practices), 'responsible consumption' (one practice), and 'consumer health and safety' (one practice).

Consumer issues practices in total are aligned with 12 Sustainable Development Goals. Most often, the companies mentioned: Goal 3 - Ensure healthy lives and promote well-being for all at all ages (17 practices); Goal 4 – Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all (21 practices); Goal 9 - Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation (15 practices); Goal 10 - Reduce inequality within and among countries (15 practices); Goal 12 - Ensure sustainable consumption and production patterns (28 practices). The analysis of this area shows that organisations are increasingly involved in tackling current problems, such as overproduction and overconsumption, which were a particular area of focus for a variety of business and non-governmental institutions in 2019.

The most common category in this area was the availability of products and services, with 21 practices. However, things are different in this year's edition, and

priority has been given to consumer education. The majority of the consumer education activities relate to environmental issues and are aimed at counteracting climate change.

In the product and service availability category, on the other hand, there is a noticeable increase in the importance of preventing the exclusion of certain consumer groups by creating the right conditions for the convenient use of products and services. The submissions in this category are mostly addressed to people with mobility impairments and the elderly.

However, this year's report lacks any responsible marketing practices. Just like in the previous edition, there have been few business submissions in the consumer participation and consumer health and safety categories.

95 good practices

companies

























564 good practices

164 companies

ocial engagement and local community development traditionally make up the largest part of the report. This area includes activities grouped into 16 categories: physical activity, safety, good neighbour, charitable and philanthropic activities, adult education, child and youth education, social innovations, social campaigns, culture and the arts, socially-engaged marketing, preventive health care, entrepreneurial development, job creation and competency development, non-governmental organisations support, cooperation with universities and sustainable cities.

The changes that we have decided to implement in this year's report are the most prominent in this section. The 'road safety' reporting category has evolved into 'safety'. This year, aside from road safety, this section covers the topics of Child Alert and rescue services.

Our approach to understanding good practice itself, as an example of innovative and recommendable measures, has also changed. In some of the submitted practices we have seen activities which have become a kind of an industry standard, especially for large companies. These practices did not pass through our qualification process. This does not mean that we do not appreciate them, but as the name of our report suggests, we focus on good practices rather than on all practices - and in this case, we considered it appropriate to push the boundary. Therefore, this year's report does not include any new practices relating to blood donation, and employee fundraiser practices are very limited.

Traditionally, the most numerous new practices in this area are charitable and philanthropic practices (40), followed by education of children and youth (31). New practices regarding the development of entrepreneurship and sustainable cities are most underrepresented, with only two practices per category. Compared to the

previous report, the number of new practices in the category 'social innovation' has increased considerably, and one of them, pursued in an extensive partnership, was reported by as many as three companies.

This year's trends are dominated by building digital competence among women of all ages and supporting young people raised in childcare facilities in transition to adulthood and independence.

Just like last year, it is clear that many practices in this section are directly linked to the labour market. Employers invest in their future employees already at the education stage. Companies enter into partnerships with educational institutions, provide them with equipment and create sponsored courses, participating in the development and education of their prospective employees during university studies. They also offer scholarships and internships.

Integration of employees from the East who fill the gaps in our labour market is gradually emerging in the debate. We feel that the topics of burn out and retention of experienced employees approaching retirement age are to be missed in this edition of the report; especially that community involvement or sabbatical leaves are proven to be effective in the context of long-term employee volunteering, and these topics will gain importance from year to year.

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1	ABC-Czepczyński							3	3
2	Adamed Pharma	2		3		1		4	10
3	AkzoNobel							1	1
4	ALDI	1	1	1	8	1	3	5	20
5	Alior Bank			1				1	2
6	Allianz Polska			1				4	5
7	Alstom Konstal				1			3	4
8	Amica	1		9				4	14
9	AmRest			5	1			3	9
10	ANG Spółdzielnia	4		4	1	2	1	4	16
11	Anpharm Przedsiębiorstwo Farmaceutyczne			1	2			3	6
12	Antalis Poland				1				1
13	ANWIL			11	3	1		3	18
14	Aquanet	1	1	1	2	1		3	9
15	ArcelorMittal Poland			7	1			3	11
16	Asseco Poland				1				1
17	AVENIR MEDICAL POLAND				1				1
18	AVON COSMETICS POLSKA			1					1
19	Bandi Cosmetics							1	1
20	Citi Handlowy	1	3	4	1			9	18
21	Bank Millennium			2	1	1	2	2	8
22	Bank Ochrony Środowiska			1	4			4	9
23	Bank Pekao			4	2		1	2	9
24	BASF Polska			2	3			2	7
25	Bayer							2	2
26	Benefit Systems	1						2	3
27	BEST	1		1			2		4
28	BIBUS MENOS			1				2	3
29	Blue City							2	2
30	BNP Paribas Bank Polska		2	3	5	6	1	15	32
31	BNP Paribas Securities Services			1				2	3
32	Brown-Forman Polska			1		1			2
33	Budimex							1	1
34	Canon Polska			2				2	4
35	Capgemini Polska		5	4	3			3	15
36	Carlsberg Polska	2		4	3		1		10
37	Carrefour	1		7	16	8	9	4	45
38	Castorama Polska			7	6			3	16

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Coca-Cola Potand Services	
Cognifide Potska	
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Credit Suisse (Poland)	
49 CSR Consulting Image: Consulting of the c	
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77	GPEC	1	1	4				1	7
78	GRUPA AGORA	3	3	3	3	2	3	29	46
79	Grupa ATERIMA		1	1		1		2	5
80	Grupa Enea	1	1	7	4		1	16	30
81	Grupa Energa	1		1	2			7	10
82	Grupa Eurocash			1	2	2	1	3	9
83	Grupa Kapitałowa LOTOS	1		5	2	1			15
84	Grupa Muszkieterów							1	1
85	Grupa OLX					1	1	7	9
86	Grupa Polsat (Cyfrowy Polsat, Telewizja Polsat, Polkomtel)				1			4	5
87	Grupa Raben	2		9	1	1		4	17
88	Grupa Schiever w Polsce		*	1	2			1	4
89	Grupa VELUX i spółki siostrzane w Polsce			1	2				3
90	Grupa Veolia w Polsce	1	1	4	6			4	16
91	Henkel Polska		5	8	1		1	10	25
92	Hewlett Packard Enterprise Global Business Center		3	9				5	17
93	HIGMA SERVICE			2	1			1	4
94	Holding 1		1	3				1	5
95	Horus Innowacyjne Materiały Przemysłowe			4			1	1	6
96	Huawei Polska				-			1	1
97	IKEA Retail		_	1	3			2	6
98	Infosys Poland		1	2	1		,	3	7
99	ING Bank Śląski			6 3	3		4	2	15
100	ING Tech Poland InterKadra				1			1 3	5
101	intive			1	1			J	2
103	Jastrzębska Spółka Węglowa			'	1			2	3
104	Jeronimo Martins Polska			2	1			5	8
105	Jet Line			1				2	3
106	Job Impulse	2	2	1				1	6
107	Jula Poland				1				1
108	Kaufland Polska Markety	1		1	4			3	9
109	KNK Production & Development				3				3
110	Kompania Piwowarska			6	3	1	2	1	13
111	Kopalnia Soli Wieliczka			2	2			7	11
112	Korporacja Budowlana Doraco							1	1
113	KPMG			1	4			5	10
114	KRUK			2	1		3		6

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115	Kuehne + Nagel			2	3	1		1	7
116	Lafarge w Polsce			1	2	1		2	6
117	LeasingTeam							1	1
118	Leroy Merlin Polska			3	11		1	1	16
119	Lidl Polska		1			1	2	1	-
120	L'Oréal Polska			1	2			2	5
121	LOTTE Wedel	1	4	6		1		1	10
	LPP	3	1	4	2	1		2	13
123 124	Lubelski Węgiel Bogdanka Lyreco Polska	1		2	11	2	1	2	19
125	MAKRO Polska	1	1	2	3	2	2	3	12
126	Małopolska Agencja Rozwoju Regionalnego	2	'	2	2	2		5	13
127	mBank	2		3	1	_	9	6	19
128	Medicover			-				3	3
129	MetLife							2	2
130	Międzynarodowy Port Lotniczy	3		3	3		8	5	22
1	im. Jana Pawła II Kraków-Balice				-				-
131	MindBlowing				2			,	2
132	Minkiewicz Urzędowski Sobolewski Torba Radcowie Prawni			1	1			6	8
133	Mondelēz International w Polsce				3				3
134	Monika Klonowska – Szkolenia		1						1
135	Nationale-Nederlanden Towarzystwo Ubezpieczeń na Życie			2				3	5
136	NatWest							1	1
137	Nokia Solutions And Networks			4				3	7
138	Nowy Styl	1		3	3			4	11
139	NSG Group właściciel marki Pilkington			2				4	6
140	OEM ENERGY			3		1			4
141	Orange Polska	1	1	1		1	1	5	10
142	OVUM Rozrodczość i Andrologia							1	1
143	Pasibus				1			2	3
144	Pelion	1		1	1			1	4
145	PepsiCo Consulting Polska	/		0	2	1	7	1/	3
146	PGE Polska Grupa Energetyczna Philip Morris Polska	4	1	2	14	2	7	16	3
147 148	•		1	۷				1	1
140	Jolanta Stelmach							'	1
149	PKO Bank Polski	1		1			1	5	8
150	PKP CARGO			3	1			1	5
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No	Company		er of pr	actices		area			Total
151	PKP Energetyka	2		2	2				6
152	Polpharma	2	1	6	12	2	1	3	27
153	Polski Instytut Odszkodowań						1		1
154	Polski Koncern Naftowy ORLEN	1	1	6	3	1		9	21
155	Polskie Górnictwo Naftowe i Gazownictwo			4	2		1	6	13
156	Polskie Sieci Elektroenergetyczne							2	2
157	Poznański Park Naukowo-Technologiczny							1	1
158	Procter & Gamble DS Polska			1	3			2	6
159	Provident Polska	1		5				5	11
160	PwC	1	1	8	4			15	29
161	PZU	2		4	1		4	13	24
162	RAFAKO			2				3	5
163	Reckitt Benckiser (Poland)							1	1
164	Refinitiv Poland			2	1				3
165	Rekopol Organizacja Odzysku Opakowań				3				3
166	Relations Maria Pawłów		1						1
167	Rödl & Partner	2		6	1	1		2	12
168	Rossmann SDP		1					1	2
169	Roto Frank Okucia Budowlane					1		3	4
170	Sabre Polska			2				1	3
171	Sage			2		1			3
172	Samsung Electronics Polska		1	1	1			3	6
173	Sanofi			3	1			8	12
174	Santander Bank Polska	4	2	6	2		1	15	30
175	Santander Consumer Bank			2				3	5
176	Scalac			1					1
177	Schenker (DB Schenker)				1				1
178	SEGRO Poland				1				1
179	Sela							3	3
180	Servier Polska							1	1
181	Shell Polska		2	2	1			2	7
182	SITECH	2	2	12	1			1	18
183		1	1		2		1	2	7
184	Smurfit Kappa Polska							1	1
	Sodexo Benefits and Rewards Services								1
	Polska								
186	Sodexo Polska		2	1				4	7
187	Solaris Bus & Coach		1	2	1			3	7

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		Organizational governance				ses		ent	
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No 188	Company Sopockie Towarzystwo Ubezpieczeń	Numb	per of p	factice:	s in the	area			Total 9
100	ERGO Hestia		1	ິນ	S				7
189	Stena Recycling			1	1	1			3
190	Studio 102							1	1
191	SumiRiko Poland	1		6	1			6	14
192	SuperDrob	1		4	1			1	7
193	Sustainable Beauty				1				1
194	TAURON Polska Energia			7	4	1	4	9	25
195	Tesco Polska			3	5			7	15
196	ТІМ	3		2	1	1		1	8
197	T-Mobile Polska	2		4	2	1		7	16
198	Totalizator Sportowy	1		2				4	7
199	Toyota Bońkowscy				1				1
200	TVN Discovery Polska		1		1				2
201	UBS			1				5	6
202	Unum Życie TUiR			1				1	2
203	Urtica				1			2	3
204	VIVE Group							1	1
205	Volkswagen Motor Polska	1	1	13	5			5	25
206	Volkswagen Poznań	1	1	8	3			4	17
207	Warsaw Genomics							1	1
208	Wawel				2		2	1	5
209	wonga.pl	6		3	1		1	1	12
210	WoshWosh				1				1
211	Zakład Utylizacyjny	1			2			1	4
212	ZT Kruszwica				1	1			2
213	Związek Pracodawców Polski Przemysł Spirytusowy						1		1
214	Związek Przedsiębiorstw Finansowych w Polsce	1					1	1	3

ABOUT RESPONSIBLE BUSINESS FORUM

RESPONSIBLE BUSINESS FORUM

Business that changes the world People who change business

The Responsible Business Forum is Poland's largest NGO addressing the concept of corporate social responsibility in a comprehensive manner, with the longest tradition in Poland, operating since

The Forum is an expert organisation that initiates and partners in key activities for the Polish CSR. We inspire business that changes the world and provide a meeting space for people who change business. We are committed to sustainable development.

CONTACT DETAILS

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ForumOdpowiedzialnegoBiznesu

@ @FOB poland

in /company/responsible-business-forum

COOPERATION WITH INTERNATIONAL ORGANISATIONS





SDSN





COOPERATION IN POLAND



13th edition of the CSR Reports Competition (in cooperation with Deloitte).



8th edition of the SCR Leaves competition of the *Polityka* magazine (held by *Polityka* weekly in partnership with the Responsible Business Forum and Deloittel.



ranking odpowiedzialnych firm 13th Responsible

Company Ranking, 2019 (organised by the Kozminski Business Hub since 2018, with the Responsible Business Forum as the expert partner. Deloitte is in charge of review, and the media partner is Dziennik Gazeta Prawna).

Co-organisation of working groups within the Team for Sustainable Development and Corporate Social Responsibility, an auxiliary body of the Ministry of Funds and Regional Policy.

RBF IN NUMBERS / 2019



PARTNERSHIP PROGRAMME

A comprehensive programme of cooperation between the Responsible Business Forum and companies which, through their commitment and actions, contribute to promoting the idea of CSR in Poland.



52 strategic partners

3 new Partners

8 meetings and webinars for Partners

3 meetings in the employee volunteering

RESPONSIBLE **BUSINESS.PL**

The longest-running CSR website in Poland, maintained by the Responsible Business Forum. #CSRinPL

579,314 page views

188,450 unique users

DIVERSITY CHARTER IN POLAND

Obliging employers to actively counteract discrimination, introduce policies aimed at promoting equal treatment, and manage diversity in the workplace.



271 signatories

7th year of the Charter in Poland

6th National Diversity Day



RESPONSIBLE **LEADERSHIP** COUNCIL

A new FOB initiative founded on the premise that it is an important responsibility of a business leader to initiate and implement actions which contribute to sustainable development and CSR.

3 Council meetings

4 Council recommendations



PEOPLE WHO **CHANGE BUSINESS**

An award granted to people who actively contributed to the promulgation of the concept of CSR and sustainable development in practice in 2017 and 2018.

7 categories 11 prize winners



OUILL OF RESPONSIBILITY

Contest addressed to journalists and experts writing about CSR/sustainable development



64 applications

RESPONSIBLE BUSINESS FORUM COURSES

Training offered for small, medium and large enterprises wishing to learn about CSR and sustainable development or organise their knowledge of the topic

14 training courses



RESPONSIBLE **BUSINESS** LEAGUE

Educational programme of the Responsible Business Forum addressed to students A knowledge and experience sharing platform for CSR practitioners and young people.

15th edition

20 ambassadors

4 educational paths

28 workshops and meetinas

SUSTAINABLE DEVELOPMENT GOALS

SUSTAINABLE GALS



Goal 1
58 practices

End poverty in all its forms everywhere



Goal 2
31 practices

End hunger, achieve food security and improved nutrition and promote sustainable agriculture



Goal 3
360 practices

Ensure healthy lives and promote well-being for all at all ages



Goal 4

442 practices

Ensure inclusive and quality education for all and promote lifelong learning



Goal 5

74 practices

Achieve gender equality and empower all women and girls



Goal 6
17 practices

Ensure access to water and sanitation for all



Goal 7
44 practices

Ensure access to affordable, reliable, sustainable and modern energy for all



Goal 8

336 practices

Promote inclusive and sustainable economic growth, employment and decent work for all



Goal 9
105 practices

Build resilient infrastructure, promote sustainable industrialization and foster innovation



Goal 10
218 practices

Reduce inequality within and among countries



Goal 11

186 practices

Make cities inclusive, safe, resilient and sustainable



Goal 12
277 practices

Ensure sustainable consumption and production



Goal 13
103 practices

Urgent action to combat climate change and its impacts



Goal 14

14 practices

Conserve and sustainably use the oceans, seas and marine resources



Goal 15
89 practices

Sustainably manage forests, combat desertification, halt and reverse land degradation, halt biodiversity loss



Goal 16
52 practices

Promote just, peaceful and inclusive societies



Goal 17

53 practices

Revitalize the global partnership for sustainable development

www.responsiblebusiness.pl



STRATEGIC PARTNERS OF THE RESPONSIBLE BUSINESS FORUM





























































































































