

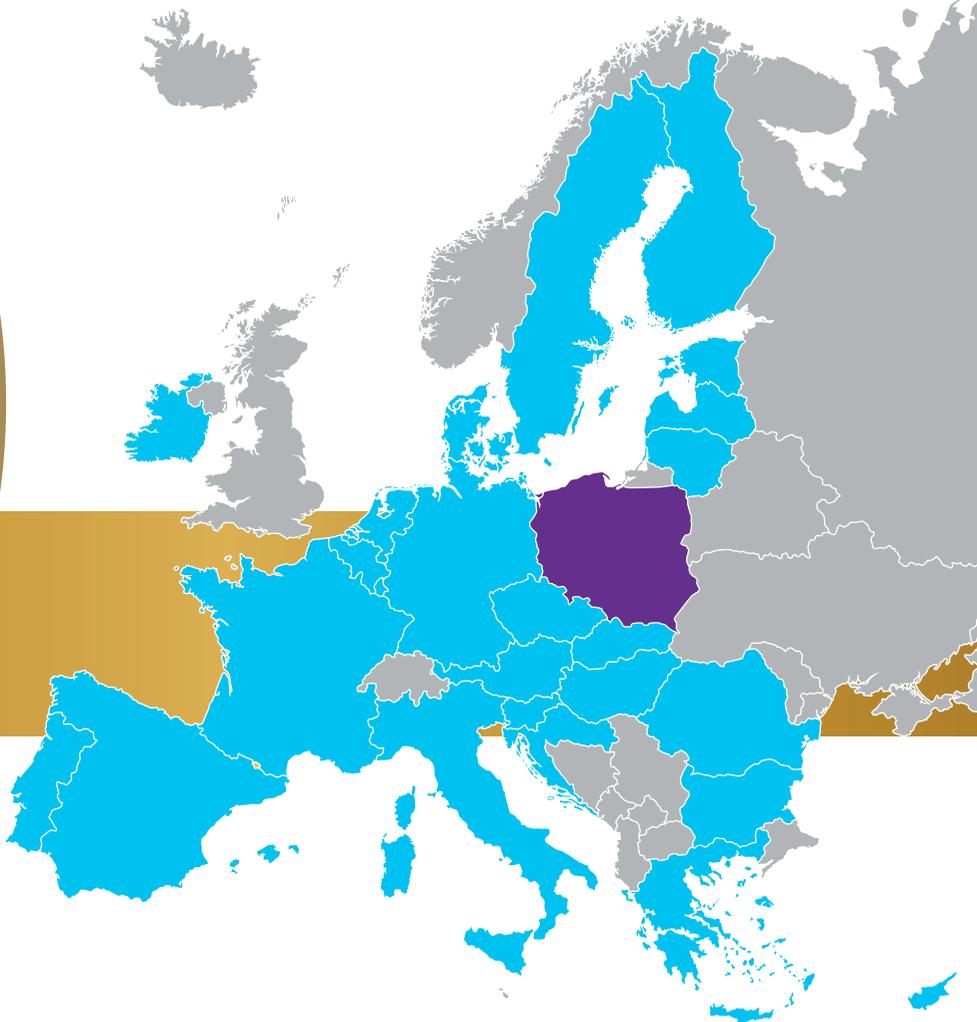


# REPORT

RESPONSIBLE  
BUSINESS IN POLAND  
English Summary

# 2021





# Diversity Charter

**The Diversity Charter is an international initiative promoted by the European Commission. The Diversity Charter is present in 26 EU Member States and is a commitment signed by organizations that oblige themselves to active prevention of discrimination in the workplace, building diversity and diversity management and express their readiness to involve their employees as well as business and social partners in such actions.**

**1 of 26**

Diversity Charters under the European Commission

**22**

NGOs



**7** research projects



Nearly **2000** media citations, quotations, references

**10 years**

businesses in Poland

**28**

public administration units, local government units and embassies



**10** conferences



**13** thematic publications



**600 thous.**

people employed by the Diversity Charter signatory organizations

**237**

signatories

**2**

Diversity Months



Over **300**

meetings and workshops for Signatories, study visits and international conferences





# CONTENTS



3	<b>Foreword</b> by Marzena Strzelczak
5	<b>CSRwPL</b> RBF Team
7	<b>Work-life balance directive – what change can it bring to Poland?</b> Karolina Andrian, Marzena Strzelczak
9	<b>Meeting the Sustainable Development Goals pays off for everyone!</b> Małgorzata Greszta
10	<b>A new approach to corporate sustainability reporting</b> Małgorzata Szewc
11	<b>Only transparency warrants accountability</b> Ewa Jastrzębska, PhD
12	<b>Irresponsible business and its impact on business performance</b> Weronika Kwaśnik
13	<b>The role of and conditions for good communication between the supervisory board and other company bodies</b> Michał Rogatko, PhD
14	<b>Decarbonization strategy as an effective tool for fighting climate change</b> Irena Pichola
16	<b>Employee volunteering is a woman</b> Karol Krzyczkowski
17	<b>Generational divisions – do they make any sense?</b> Marzena Strzelczak
19	<b>Przyzwyczajamy się do zmiany – badania w 2021 roku</b> Tadeusz Joniewicz

	<b>GOOD PRACTICES</b>
22	Organizational governance
24	Human rights
26	Labour practices
28	The environment
30	Fair operating practices
32	Consumer issues
34	Local community involvement and development
36	About Responsible Business Forum
38	Index
46	Sustainable Development Goals



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**Marzena Strzelczak**  
 RESPONSIBLE  
 BUSINESS  
 FORUM

## Dear Readers,

This year's edition of the "Responsible Business in Poland. Good Practices" Report covers the second year of the pandemic, a test of empathy and flexibility in responding to stakeholders' needs and running company operations. The analysis of the latest good practices shows consistency in the implementation of EU regulations to counteract climate disaster and growing awareness and public expectations of the responsibility of business for its impact on the environment. This forces business not only to answer questions about its social and environmental impact. Due to the Russian invasion of Ukraine, business has also been faced with political choices. This is very difficult for everyone, but necessary, since the foundation of responsible business lies with values such as basic human rights. Today's discussion on the role of business in society will certainly find its way into next year's Report.

It is hard to believe, but this is already the 20th edition of the Report "Responsible Business in Poland. Good Practices." We are continuing the work started by the few people who are well known to you for their activities for the development of CSR in Poland – Maciej Kozakiewicz – then President of the Responsible Business Forum, Małgorzata Greszta – then Director of the Forum, Przemek Pohrebieniuk representing PwC on the organization's Board, Irena Pichola, then and invariably today

involved in the work of the Responsible Business Forum, for many years a member of the Forum's Board, and Professor Bolestaw Rok – first and foremost a founder of the Responsible Business Forum, but also for many years a member of our organization's Board, now not so close to our everyday life, although still supporting us with his knowledge and experience. Above all, we thank them for their vision of the publication, which over the years – even decades!, has become an important component in promoting the idea of CSR in Poland.

This is very motivating for the cause that the Forum Team works on a few good months each year. Each year we try to introduce some improvements that would make the publication a convenient and concrete source of inspiration. We have decided to limit the submission of practices to ten per company. We have also abandoned the division into new and long-standing practices. Recognizing that the purpose of the publication is to inspire, we believe this change has helped companies better select operations that bring in new quality. For the same reason, we have also decided not to include known and popular practices such as planting trees, donating blood and marrow, and organizing gift boxes with the most important daily items, the "Noble Gift" project, for the underprivileged. These steps are certainly still very much needed and appreciated, but if



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The "Responsible Business in Poland. Good practices" report is a regular publication of the Responsible Business Forum, a list of companies' CSR activities in a given year. It is the largest review of socially responsible business in Poland. Submission and publication of good practices are free of charge. Report applications are accepted every year via a special online form from mid-November to early January. Detailed information is available at [www.odpowiedzialnybiznes.pl](http://www.odpowiedzialnybiznes.pl).

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they only repeat a pattern known for years, they do not transpire inspiration. We have made a few exceptions to this rule, only for situations where the practice complemented wider actions or was expanded to include educational threads. For this reason, we rejected about 5% of the submissions this year, and closed the report with 1,677 practices. This is down from over 1,900 items last year. However, this number included both limited-to-10 new practices and an unlimited number of long-standing actions submitted by businesses. We believe that with this change in place, this year's publication has only gained by bringing more solutions to help improve CSR in Poland. We are proud to see a record increase in the number of companies that submitted applications for this year's edition. This is already nearly 300 organizations, an increase of around 25% year-on-year. The dynamics is even greater for SMEs; over 80 have applied to participate, 40% more than in 2020. Just like last year, the largest number of applications referred to two goals: Goal 3 – Good health and well-being (519) and Goal 4 – Quality education (410); the least applications were sent for Goal 14 – Life below water (20). However, when looking at all the submissions through the lens of the seven ISO 26000 areas, it is clear that the most "populated" areas are invariably related to social involvement, the workplace, and the environment. Please note that the last area was the only one of the seven to record further growth this year, despite we had introduced the limit on submissions. This is a good sign for the future, all the more so as the gap between the number of such popular community involvement and the other two most common types of company activity is clearly shrinking. As always, the Report "Responsible Business in Poland. Good Practices"

also provides a lot of inspirational expert articles. We are invariably very grateful to all authors for working with us for the common cause. There were also texts prepared by the Experts of the Responsible Business Forum. The jubilee edition of the report was also published in print; it was a symbolic edition. If not necessary, we wish not to increase our environmental debt.

Finally, I would like to thank all the practice submitters. Your work underpins this publication at least as much as the enormous, months-long commitment of the Forum Team, so very precious to me. Thank you very much, Forum Team, too.

I wish you good reading!

**Marzena Strzelczak**  
President and CEO  
of the Responsible Business Forum



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**Responsible  
Business  
Forum  
Team**

## CSRWPL #2021

The year 2021 began with the expectation and belief that just one more wave of the pandemic would come through and we would be back to "normal". In practice, however, this was not so easy at all and soon we would face endless struggles with the many waves of Covid 19. Not only did the pandemic stay with us, but so did the climate challenges. The (not only) business world has begun to return to a "new normal" (or, perhaps, to create a "new normal"?), to call new challenges by their name and to look for ways to tackle them.

### ENVIRONMENT, ABOVE ALL

In 2021, many issues, not necessarily completely new, have strengthened their position. Invariably, increasingly more emphasis is placed on the fight for a better climate for the present and future generations. For this, but not only, reason, the Responsible Business Forum has joined the global Climate Governance Initiative (CGI) established by the World Economic Forum. With the Forum's involvement, **Chapter Zero Poland**, a programme for the development of the climate challenge competencies of supervisory boards and management boards, has been launched. The programme content partner is Deloitte Poland and its mentor is BNP Paribas Bank Poland. The purpose of its Polish edition is to raise awareness of the consequences of climate change for companies and the impact of business on climate. Based on international cooperation, the programme is designed to provide knowledge and tools as well as to enable the exchange of experience between supervisory board members and experts dealing with climate change in Poland and abroad.

For the UN global climate change conference, **COP 26**, the CGI has called on corporate boards and managements around the

world to put climate transformation at the heart of corporate strategy and decision-making processes. It urged boards and managements to rapidly upskill to effectively address the climate crisis.

The year 2021 also saw the launch of the second edition of the **Climate Leadership powered by UN Environment** programme for building a community of business leaders who see an opportunity for development in pro-ecological changes. In collaboration with external experts, companies design and then roll out solutions that measurably reduce their negative impact on climate.

Business For Nature, a global coalition that includes the Responsible Business Forum, has produced **guides to the global framework for biodiversity**, which can help companies plan actions that will have a real impact on biodiversity. Business for Nature also ran a campaign to engage companies that want to influence decision makers to strengthen biodiversity protection legislation as soon as possible. "Call to action" by Business for Nature has so far been signed by over 1,000 organizations, including Polish companies.

The year 2021 was also important in terms of environmental action at European Union level. The European Commission announced the **Fit for 55** legislative package, to adapt EU climate, energy, land use, transport and taxation policies to reduce net greenhouse gas emissions by at least 55% by 2030 vs 1990 levels. Such cuts in emissions over the next decade are key to Europe becoming the world's first climate-neutral continent by 2050 and implementing the **European Green Deal**.

The European Commission also adopted a delegated act supplementing Article 8 of the **Taxonomy Regulation** – it requires financial and non-financial companies to provide investors with information on the environmental performance of their assets and business operations. In doing so, it sealed many initiatives for getting organizations to take their negative impact on climate change more seriously.

### DIVERSITY MARKED BY WELL BEING + RESILIENCE

The 2021 **Diversity Month** took place online. During the online debates every Thursday throughout May, social cohesion in times of digital transformation and caregiving roles were also discussed in addition to issues of employee well-being. The celebration culminated with the announcement of the composition of the first edition of the **"Diversity IN Check"**. A list of the best employers for Diversity and Inclusion in Poland." At the year-end, there was published a report from the survey with conclusions, recommendations for employers and expert commentary in respect to diversity management.

The 7th **Diversity Congress** launched by Henkel Polska in cooperation with Goodbrand/BETTER, took place in May. "As strong as the weakest among us – or how to strengthen people and organizations in crisis (and beyond!)" was the issue addressed by the event speakers and participants.

Earlier, in April, a unique report **"Economic Arguments for LGBT+ Inclusion in Central and Eastern Europe."** The Diversity Charter, coordinated in Poland by the Responsible Business Forum, was involved in its creation and publication. The Open For Business coalition expert presented an analysis of socio-eco-

conomic data in Poland, Ukraine, Romania and Hungary in favour of LGBT+ inclusion. The analysis shows a significant economic advantage for companies and countries that care about an inclusive society. There is a positive correlation between consideration of the situation and needs of LGBT+ community and foreign investment, the recruitment of qualified female and male employees, and the financial performance of the interested parties. Yet, discrimination against LGBT+ community results in the loss of as much as 1.75% of annual GDP.

The year ended on a high note for the **Responsible Business Forum** – it was awarded for its activity in the area of diversity & inclusion as part of the Diversity Charter, presented at the gala of ABSL Poland, the Association of Business Service Leaders (ABSL), the leading organization representing the state-of-art business services sector in Poland.

## REPORTING STILL IN THE PROCESS OF CHANGE

In the world of responsible business, the issue of non-financial reporting still sparked a lot of emotion even in 2021. The European Commission published a draft of a new directive on reporting information on sustainable development (just its name announces a departure from the term “non-financial reporting”). The new directive is to significantly expand the catalogue of entities obliged to report on sustainable development.

The creation of uniform European reporting standards and a simplified version for smaller entities is yet another important change. This, instead, means a departure from the current freedom of standard choice. Reports would also be subject to mandatory review.

To make it easier to follow the proposed changes in reporting, the RBF has prepared a bit-sized **infographic**. We also joined in the work on a **guide** on reporting ESG factors, addressed for listed issuers: “**Guidelines for ESG Reporting**,” published by the Warsaw Stock Exchange in cooperation with the European Bank for Reconstruction and Development. The publication systematizes and organizes relevant instructions and recommendations.

## NEW CHALLENGES (AND SOLUTIONS) FOR NEW TIMES

The pandemic reality prompts us to seek answers to new questions or to questions that we would not have dared to ask so far.

Growing polarization, social unrest and the need to learn a lesson from the Coronavirus crisis were the starting point for the Responsible Business Forum to create a new **thematic analysis**, “**Get ready, even if you don’t (yet) know for what. About business and activism.**” With the said analysis, we sought to underline that the approach to corporate involvement in current social issues needs rethinking and redefinition. Our purpose was also to outline the landscape of challenges that business is now facing and to provide inspiration by drawing on international examples of corporate action. For this reason, we tried to find answers to the following questions: What do companies have in common with activism? What issues are of interest to the public? Should we speak out on contentious issues? Today, it seems that businesses should rethink their approach to engaging in issues seemingly distant from their operations or not directly related to business activity.

It was another year of the pan-European project for companies **Upskill 4Future**, exploring how workforce transformation can support the employability of vulnerable workers at risk of job loss as a result of technological transformation and company restructuring. As part of the project, a **best practice booklet** was published; it includes a few case studies of corporate initiatives and shows solid examples of success employee upskilling stories.

During the 4th edition of the Responsible Film Festival “17 Goals,” a **special award** went to **Project #OdPOWIEDzialnie**, launched under the RBF Partnership Programme.

The series of short and open-access videos presents the most important good practices of the RBF Partners, delivered according to the 17 Sustainable Development Goals. Corporate representatives touch on a great many issues, talk the social, environmental and economic challenges we face and the response of companies to them.

“**From shareholding commitment to active citizenship – building employee volunteering in Poland,**” this is the name of the RBF-coordinated project, launched in the second half of 2021. The employee volunteer coordinator is one of the jobs of the future. However, the know-how on how to manage employee volunteering is not easily accessible. For this reason, we decided to prepare what the employee volunteering coordinators, both existing and future, should begin with – in our opinion, an indispensable bundle of knowledge and good practices for supporting the social action of staff in companies, organizations and institutions. As part of the project, we will raise both the awareness and competence of both the existing employee volunteering coordinators and those who aspire to grow professionally in this direction.

We ended this year with a great hope that the year 2022 would bring a change, that the time of pandemic restrictions would finally come to an end. Will it happen? Time will tell. We are being taught how to navigate the new reality, and as much as we long for a return to “normalcy,” we are becoming ever more aware that this is going to be the new “normal.” Let’s hope for a more sustainable one.



● ● ●  
**Marzena Strzelczak**  
RESPONSIBLE BUSINESS FORUM



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**Karolina Andrian**  
SHARE THE CARE

# Work-life balance directive – what changes can it bring to Poland?

**T**he philosopher Ludwig Wittgenstein once said, “The limits of my language mean the limits of my world.” As true as it is, unfortunately, it does not find its way into the concept of parental leave for fathers in Poland. Despite the existence of such terms in the Polish language as “urlop ojcowski” (paternity leave), “urlop rodzicielski” (parental leave), even “urlop tacierzyński” (dad’s leave) – by the way, the latter is not a term – still, in our country, the world of fathers hardly embraces the dad’s use of parental leave.

Paternity leave is taken by just over 50% of fathers, and parental leave by only 1%. Caregiving tasks are not regarded a part of life and, echoing the quoted philosopher, of men’s world.

## THE WORK-LIFE BALANCE DIRECTIVE

This situation is likely to change with the work-life balance directive adopted by the European Parliament in April 2019, to be implemented by all EU member states by August 2022. The purpose of the directive is to attain equality between women and men in terms of job market opportunities and workplace treatment by making it easier for female and male parent or guardian employees to reconcile work and family life. This is to be accomplished, for example, through more universal use of post-natal leave for fathers. To be more specific, it means

that the EU member states will have to introduce a 10-day paid paternity leave (already in place in Poland) and give fathers an individual right to four months of paid parental leave (the Polish law needs to be adjusted in this respect). However, two months of the leave are to be non-transferable, that is, they may not be passed on to mothers. The rule is simple – *use it or lose it*. This measure, already well known in Scandinavian countries, is a key and effective incentive for fathers to take parental leave.

## SMALL STEP FOR LEGISLATION CHANGE, BIG STEP FOR CULTURE CHANGE

Although the implementation of the directive can be seen as a minor change in legislation, it involves a major social and cultural change. Its enactment is yet another step toward building parental equality, recognizing fathers as equal caregivers, and building partnerships in relationships. By granting fathers the said four-month parental leave right, the directive marks a revolution in the thinking of the father’s role. In Poland, parents can already share parental leave, but the right to parental leave is transferred from the mother to the father. If the mother is not eligible for parental leave (for example, she is unemployed), the father is also ineligible and will not be permitted to take parental leave. The individual right implies that regardless of the mother’s right, the child’s father has the right to spend four months with his child – caring for it, attending to its needs, and in so doing building a relationship with the child for the rest of their lives.

## RECOMMENDED SOLUTION

The best scenario for implementing the directive in Poland, as recommended by the Programme Council of the Share The Care Foundation (the Responsible Business Forum is its member), is to add eight weeks for fathers to the existing parental leave (32 weeks for a single pregnancy). First of all, such recommendations are prompted by a very low number of available daycare places in Poland, and, secondly, by a strong social belief that the present 52 weeks of maternity and parental leave is a women-only right. The third greatest concern lies in the two above – women’s quitting the job market if the leave for fathers is reduced from the existing parental leave. The stake is not just about the workforce, but above all about the potential of women and the ensuing diversity in the world of business, politics and the third sector, whose value we are just now uncovering and which is much needed in Poland.

In the opinion of the said Council, the optimal scenario for both parents to take parental leave is for the father to take over the parental leave from the mother, so that she can return to work and he can independently work on his relationship with the child and learn to take care of the child and housework.

## NOT ONLY CHILDCARE

This is super important also in light of Poland being at the head of the list of countries where women’s unpaid household work far outweighs men’s involvement. Consequently, the option to stay at home with the child may also pay off in the future in terms of a better division of duties. In Poland, the transposition of the directive marks not only the beginning of a revolution in the division of parental leave between parents, but also a new look at eldercare, or, more broadly, dependent adult care. With this group of employees in mind, the directive provides for up to five extra days off per year. In the past solutions, extra days

off were available only for children up to 14 years of age; now, it is also valid for ascendants or siblings.

A 2019/2020 Responsible Business Forum survey on caregiving roles for women and men in Poland found that although most of the work concerns childcare, quite a large group of employees look after adults, usually (every tenth respondent) dependent or disabled parents, and only 30% of employees said they had no caregiving tasks. The others combine work and personal life with secondary caregiving tasks, and the phenomenon of combining caregiving roles with work concerns half of the contracted workforce – over 6.2 million people. The survey results confirm the link between caregiving responsibilities and leaving or temporarily withdrawing from work; three out of four employees reported being in this situation. Most of such situations concern women and child care (62% of answers), but in 30% of cases, respondents reported that they were looking after a dependent adult. This data is disturbing, but it confirms known problems. On the one hand, these are the said shortcomings of the institutional child care system, the opportunity to access the network of nurseries and kindergartens. On the other hand, they pertain to demographic challenges. Already today, a quarter of Polish society is aged over 60, and there are 1.8 million people older than 80, more than the number of children born in a four-year period. This group needs help, at least in part, although to varying degrees. The pandemic has certainly only exacerbated these problems even further.

### IT'S CHANGING

Childcare is now predominantly the women's purview, but interestingly, as the Forum survey shows, we see far more male involvement with regard to adults. They are more likely to look after a dependent adult on their own, unassisted by others, that is – 34% of involved men vs. 25% of women; for independent child care, instead – 4% of men vs. 1 in 10 women. Men are also more likely to be the primary caregivers for adult care vs. child care (34% of men vs. 46% of women, whereas for child care: 57% of women vs. only 15% of men). They are also more likely to share care in an equal, partnered manner: this is 20% of men and 15% of women; with respect to child care, 1/3 of women and 61% of men believe so. The latter data, showing the actual perception of one's role as a caregiver, speaks to the still large disparity between parents in this matter. On the upside, however, note that men already do see themselves in this role. The said Scandinavian models confirm that, for example, in Sweden, although in 1976, when the principle of non-transferability of childcare leave for fathers came into force, only 6% of the eligible men exercised this right, now nine out of ten men take it. This is a radical change that has taken place even though, over the years, the period of paternity leave has been extended from one to three months.

It is clear that legal solutions do influence cultural standards, although it will take time, consistency and the said multiple care support solutions to change popular, socially acceptable behavior. Moreover, it will require raising awareness of existing rights and employers' commitment to introduce organizational changes, for example, to educate managers how to respond to the needs of caregiving employees, and to encourage flexible, task-based work. These are areas for improvement; for implementation to be successful, legal solutions are not the only aspect to consider.

As we observe the growing involvement of business in programmes for women's improved job market presence and use of their potential, talents and abilities in the workplace, we hope that the solutions brought in by the work-life balance directive will ameliorate this process – to the benefit of women, society, and business.



●●●  
**Małgorzata  
Greszta**  
CSR CONSULTING

## Meeting the Sustainable Development Goals pays off for everyone!

**W**e live in an immensely complex world of interconnectedness. The web of global interdependence that humanity has unfolded has brought prosperity to some, social inequality to most, and environmental strain to all. The scale of the challenges is great – from fighting poverty, through good education, to preserving the planet. The 2030 Agenda, jointly proclaimed by the entire international community at all levels, is a roadmap of a kind for how we should address these challenges. Are we making good use of it?

### WHERE ARE WE ON THE ROAD TO COMPLETION?

In 2020, for the first time, we saw a decline in the global SDG (Sustainable Development Goals) Index. The decline was mostly due to an increase in poverty and unemployment rates triggered by the pandemic.

In 2021, Poland ranked 15<sup>th</sup> out of 165 countries and scored 80.2<sup>1</sup>. Paradoxically, our rank is climbing, but the result is worse than in the years 2017-2019. By the same token, it is becoming ever more challenging to raise it, as it requires structural changes, like in the pursuit of the most poorly rated Goals for us: 7. Affordable and Clean Energy, 13. Climate Action, and 14. Life Below Water.

There are also Sustainable Development Goals that we do implement, but far too slowly to make it to 2030, such as 12. Responsible Consumption and Production and 5. Gender Equality. And yet, for example, pay gaps still exist! The low score for Goal 17. Partnerships, a consequence of low public trust and willingness to cooperate, proves particularly painful. This is exactly what we need if we are to achieve the Goals at all.

We need to accelerate action and we need commitment not only from government, society, but also from business.

### DOES BUSINESS LIVE UP TO SOCIAL EXPECTATIONS?

Nearly 40% of Poles expect business to undertake specific measures to implement SDGs, and almost 30% expect it to design products and services tailored to today's challenges<sup>2</sup>.

Concurrently, a third of Poles have a negative opinion of business operations in terms of meeting the Sustainable Development Goals, and half of them are not able to assess their involvement... because they do not know enough about it. This is an important message for companies to effectively share their commitment and its effects. Today, lip service is not enough.

These negative sentiments are coincident with global feelings and come as no surprise. Right after the announcement of the 2030 Agenda, business representatives made loud claims of action. After six years, however, it is clear that they have not gone far enough.

### WE NEED A NEW MODEL FOR ACTION!

Companies, including those in Poland, are now exploring the potential inherent in the 2030 Agenda, and a growing number of businesses are embarking on inspiring, innovative ventures that merge business growth with tangible social change. The world has never changed as dynamically as it does today. Many companies are concerned if the management models, core products and strategies they have built up over the years will stand the test of time. For each day may deliver an innovation that fundamentally changes the game rules. How to alleviate this worry? How to build a long-term business? What to build it on? Where to look for sources of new value? How to effectively deliver path-breaking innovations? The answer appears to be simple. But it is not.

The ever-present uncertainty could be lessened by turning the Sustainable Development Goals into the backbone of the long-term strategy. Why so? First of all, because the Goals are a map of the real needs of entire societies. After all, business leaders build their market position upon their superior ability to respond to consumer needs. Of course, the Goals define "consumers" much more broadly – not only as recipients of goods and services, but also employees, local community members, and habitat users. By doing so, they provide an almost universal recipe for how to build effective and sustainable business models that respond to humanity's greatest challenges. Today, business plays a strong hand – will it dare use it?

As part of the 17 Goals Campaign, we bring together such aspiring companies and work with them to launch initiatives that put completely new solutions into practice – it's not easy, but as we see, it's possible. The key to finding these innovations is to think from a strategic perspective and pay most attention to the core business of the company – the business processes, products or services offered. The only chance for real change is to reflect the impact of corporate strategic choices and daily operations on the phenomena and problems raised in the Agenda. We are running out of time.

<sup>1</sup> A score of 100 would mean that all of the Sustainable Development Goals have been achieved.

<sup>2</sup> Survey by CSR Consulting and BNP Paribas Bank under the 17 Goals Campaign partnership: <https://kampania17celow.pl/raporty/badanie-konsumencie/> [access: 8 February 2022].



● ● ●  
**Małgorzata Szewc**  
 MINISTRY  
 OF FINANCE

## A new approach to corporate sustainability reporting

The year 2021 was momentous for non-financial reporting, as it marked the end of the previous approach to such reporting. Learning from the assessment of the performance of the Non-Financial Disclosure Directive, the European Commission presented a new proposal in April 2021. The draft Corporate Sustainability Reporting Directive (CSRD) sets out a new approach not only by changing its name to “sustainability reporting.” The intent is to have many more entities reporting and using the common European Sustainability Reporting Standards. The move away from choice of standards is expected to give stakeholders, including investors, access to comparable sustainability data, which will also be made more reliable through mandatory review. It is estimated that the CSRD will increase the number of reporting entities from 11 thousand to 49 thousand in the EU, including Poland; in Poland, it will include about 3 thousand large companies and about 180 small and medium-sized listed companies. The sustainable development disclosure duty is expected to make companies feel more responsible for their impact on climate change, accelerate the transition to a zero-emission economy and support the policy of so-called sustainable financing – reliable and comparable data will make it easier for capital markets and financial institutions to redirect financing to entities developing in a sustainable way. The CSRD will be a challenge for companies, auditors and public regulators.

The EU Council is now negotiating the draft CSRD. If member states agree on a compromise text, then discussions with the European Parliament can begin. Any information, for example about the scope of entities to be covered by such reporting and the deadlines for applying the CSRD, should be presented as probable and not yet confirmed by the final provisions of the directive. At this stage, we can conclude that member

states seem to be moving towards, in particular, allowing the right time for the CSRD to be transposed into national law, but more importantly for entities to prepare for the new provisions to come into force. Perhaps, in its first stage, the CSRD will not cover all large entities, as proposed by the EC, but those which currently already disclose non-financial data (i.e. the largest public interest entities with more than 500 employees and, if they are a group parent company, they will also report at the group level). Only in the following years the reporting duty would be extended to all other large entities, and finally to small and medium-sized listed companies.

Businesses will find paramount the European Financial Reporting Advisory Group (EFRAG) and the European Commission's publication of a set of the said European Reporting Standards – in regulations, which entails their direct application. As conceptualized in the draft CSRD, in drafting such standards, EFRAG will be required to consider a number of other regulations, directives, international guidelines and standards, including the recently adopted Taxonomy Regulation and Sustainable Finance Disclosures Regulation. EFRAG will also draft a simplified standard for SMEs – with small and medium-sized listed companies applying it (if they do not wish to do so based on the full standards for large entities). Note that the draft does not provide for the inclusion of other, unlisted SMEs in this reporting duty – in this case, reporting will remain voluntary. Reporting standards are to be drafted at three levels – general standards, sectoral standards and a standard with guidelines for entity-specific information reporting.

Notably, the CSRD project has sparked activity at the international level. For example, the IFRS Foundation has established a Sustainability Reporting Standards Council to work on global standards. However, the first stage of its work is only to report on the impact of environmental factors on the financial position of entities with regard to the information needs of investors. The EU initiative is therefore more comprehensive and also accounts for future sustainability regulations and directives, as the project provides for updates to the European Standards every three years in the wake of EU sustainable development legislation and global trends.

Furthermore, the draft provides for sustainability information digitization and tagging (relevant taxonomy will be drafted by EFRAG) so that sustainability information can be analyzed in a machine-readable mode. The place for mandatory disclosure of sustainability information is to be exclusively in the management report (change from the option of separate reports); most likely, it is to be at least a separate section in the report. In October, the Ministry of Finance with the Ministry of Funds and Regional Policy organized an online workshop on the CSRD project – the recording and presentations are available on the MF website (go to <https://www.gov.pl/web/finanse/warsztat-projekt-dyrektywy-ue-ws-sprawozdawczosci-przedsiębiorstw-na-temat-zrownowazonego-rozwoju>).



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## Only transparency warrants accountability

According to the ISO 26000 standard, the social responsibility of an organization is “ensured by transparent conduct.” Transparency is also one of the seven principles of social responsibility cited by the standard and construed as “openness about decisions and activities, and willingness to communicate these in a clear, accurate, honest and complete manner.” Non-financial data reporting, most often thought of as being transparent, is therefore only one aspect of social responsibility of every company. Transparency should already be expressed through responsible leadership, implying authenticity and consistency – walk the talk. This positive example of a leader builds a strong organizational culture, which otherwise can eat strategy (including CSR) for breakfast (Peter Drucker). For employees act according to the standards that their bosses follow, and a fish rots from the head down. Transparency should therefore begin with the organization itself. Only when the formal and informal rules of the game binding in it (policies, procedures, standards, processes) are open and clear for all employees, can we speak of a culture of transparency, which will extend outside the organization as part of its relations with stakeholders. After all, transparency is equally important in stakeholder relations. It builds trust and credibility. This is confirmed, for example, by AA1000 standards, which list responsiveness, i.e. “acting transparently with regard to important issues of sustainable development and related impacts,” among the four key principles of stakeholder dialogue. Transparency can be a source of innovation for business if openness is followed by willingness to listen to feedback from stakeholders, including external ones (crowdsourcing).

Transparency positively influences the quality of corporate standards. There is a reason why most business codes of ethics include a self-reflection question to help choose a course

of action, “Would you feel comfortable telling family or friends about your decision?” or “Wouldn't you be embarrassed if information about your decision appeared in the media?” If the company doesn't want to talk about something, it means they have room for improvement in that respect. The recent discussion about salary disclosure is one good example of this.

In terms of reporting, transparency implies talking about uncomfortable matters, about what went wrong, and even about the reasons for not taking some actions. The “comply or explain” approach is embraced by the code “Best Practices of WSE Listed Companies 2021,” precisely for disclosing corporate governance in listed companies. Non-financial data reporting transparency is becoming ever more regulated, as evidenced for example by EU Directive 2014/95/EU and its successor Directive on Corporate Sustainability Reporting (CSRD) or Regulation 2019/2088 regarding taxonomy, defining equivalent investments also in terms of transparency. Unfortunately, the Polish practice proves that upon implementation of the non-financial data reporting duty, some companies have lowered their standards in this regard to the level required by the directive. Meanwhile, the stakeholders' information disclosure expectations for companies are increasing and will continue to increase. This applies both to NGOs and consumers inquiring about the composition of products (e.g. Ask about chemistry! campaign) or investors (in terms of sustainable investments, the share of individual investors is steadily growing – from 13% in 2014 to 25% in 2020)<sup>1</sup> as well as institutions (as evidenced, for example, by the voluntary EU climate disclosure guidelines based on the recommendations of the Task Force on Climate-related Financial Disclosures, but although this is a global issue generally classified as key, as demonstrated by the latest surveys by EY Poland and SEG – companies in Poland do not have much to say in this regard).

Consequently, transparency is the base point, the cornerstone for the social responsibility of every company. It is all the more regrettable that the BI-NGO Index for the quality of corporate websites in terms of social responsibility, is no longer supported, and the number of companies reporting non-financial data in Poland is only some hundred (the library of the Sustainable Development Reports Competition includes ca. 460 reports submitted by some 170 organizations).

<sup>1</sup> Global Sustainable Investment Review 2020, [www.gsi-alliance.org/wp-content/uploads/2021/08/GSIR-20201.pdf](http://www.gsi-alliance.org/wp-content/uploads/2021/08/GSIR-20201.pdf) [access: 3 January 2022].



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## Irresponsible business and its impact on business performance

In the world of business, the concept of CSR is becoming ever more common and more frequently implemented in corporate structures. This is due to, for example, growing consumer awareness of the importance of environmental protection and respect for human and workers' rights. Consumers pay closer attention to the ways goods are produced and corresponding materials. Product quality and price alone may not be enough to win customer loyalty for the brand. By promoting the concept of corporate social responsibility, companies can improve their image in the eyes of consumers, vendors and the local community. Plus, the company wins in the eyes of potential investors, improves employer-employee relations, and attracts new talent to the organization. Nevertheless, next to CSR, there is also CSI (*corporate social irresponsibility*). It implies that companies act contrary to accepted moral and social standards, and care only about their own interests, paying no mind to the damage caused. Corporate social irresponsibility is chiefly manifested by<sup>1</sup>:

- deliberate degradation and pollution of the environment;
- lack of respect for employees – considering them mere objects;
- making profit at any price;
- unfair relations with customers and vendors;
- lack of dialogue with the organization's environment, in particular with the local community.

If the company engages in unethical behavior, it may cause severe consequences to its business. Lack of respect for the rights of employees often results in a decrease in employee performance, mass strikes and changes to the organization's image in the eyes of potential job candidates. Unfair cooperation with stakeholders, such as customers or suppliers, may

negatively affect the competitive edge of the company and the interest of potential investors. For example, product misrepresentation and deliberate customer deception are possible cases of such treatment. Lack of environmental protection initiatives usually brings about deterioration of living conditions for humans and animals.

In today's world, there are known cases of unethical corporate conduct. Although corporate social responsibility is gaining popularity, violations of codes of ethics and other company standards are still on record. Frequently, corporate frauds last for years and are very well concealed under the guise of acting in accordance with the concept of CSR. In spite of report statements of compliance with ethical standards, businesses notoriously fail to abide by their commitments for the sake of generating more profit. If you watch the media, you can see how scandals related to the violation of ethical standards are rarely publicized. In order to raise stakeholders' and other companies' awareness of unethical practices, every year Greenpeace compiles a ranking of the world's most unethical companies. The ranking is known as the Public Eye Award. A company's ranking position is influenced by the votes of globalization experts, business ethics leaders and Greenpeace members, and Internet users, that is, potential consumers. If a company is ranked, it can produce the consequences listed in this article.

However, unethical businesses do not always pay the consequences of their actions. This is due to, for example, customer product attachment. For such attached consumers, what counts is the quality, brand, and utility of the goods, not how they are made. If unethical actions do not directly affect product appearance and performance, consumers are willing to continue to buy the product. Such conclusions were drawn on the basis of own research among respondents from Poland, other EU member states, and Asian countries.

Consumer behavior could be influenced by greater exposure of corporate scandals and their consequences. This could allow the awareness of irresponsible business to reach a larger part of public opinion, and possibly influence consumers' purchasing decisions.

<sup>1</sup> E. Murphy, B.B Schlegelmilch. "Corporate Social Responsibility and Corporate Social Irresponsibility: Introduction to a Special Topic Section." *Journal of Business Research*, 2013, Vol. 66, No. 10, p. 2.

<sup>2</sup> W. Leoński, "Społeczna odpowiedzialność i nieodpowiedzialność biznesu", *Studia i Prace Wydziału Nauk Ekonomicznych i Zarządzania*, 2015, Vol. 1, No. 39, Uniwersytet Szczeciński, 2015, p. 72.



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## The role of and conditions for good communication between the supervisory board and other company bodies

The supervisory board has an important role to play not only in exercising supervisory authority but also in shaping corporate communications. This means not only receiving corporate information and interpreting it in the right way, but also presenting stakeholder messages clearly to the company.

I surveyed supervisory board members of public companies in Poland and identified over 35 factors related to internal corporate governance mechanisms affecting the quality of communications between the supervisory board and the management board.

I found that shareholder composition, as well as shareholder activism, were the most prominent factors. The high degree of capital concentration in Poland results in a large proportion of companies with a dominant shareholder. If the dominant shareholder sees the supervisory board as a necessary evil and just another cost driver, then it is highly likely that the role of the board as imposed by the dominant shareholder will be low and that there will be little opportunity for meaningful communication to take place.

Ranked second in terms of importance of factors affecting corporate communication are the total competence of board members, their personality, commitment, and communication skills, to name a few. This is a group of factors directly linked to board members. The appropriate composition of the board is important to how the board communicates at large. For this reason, it is important to consider diversity in regard to experience, education, and personality. Moreover, individuals should not only represent the highest moral standards, but also be in a position to commit sufficient time to board work. It is not acceptable to approach board work as an extra leisure activity.

The CEO and board chair are of similar importance to effective communication. This speaks not only to their personal competencies and dialogue skills but also to leadership issues.

If a good team with an effective leader is already in place, think about involving the supervisory board in the work on corporate strategy. This reinforces the commitment of board members and elicits a fuller suite of information than the traditional follow-up approach to supervision.

There are also factors of lesser importance for communication, although this assessment may be surprising. For example, the individual skills of board members were found to be of moderate importance. As noted above, the total competence of the board as a whole is far more important. For instance, five excellent lawyers will not make a great board. The board needs a mix of skills, commitment, leadership, rather than outstanding individuals. This observation is corroborated by many not-only-Polish examples.

The level of pay, the age of board members, board size, and the presence of committees also exert a moderate influence on the quality of communication. This may also come as a surprise. Interestingly, legal regulations, codes of good practice, independence of board members, etc., were found to be factors of low importance for communication. Once again, it is important to see that these are not irrelevant in general, but of low importance to communication alone. Regulatory cracking-down does not sound like a good solution.

Likewise, it is very interesting to note that the gender of board members is irrelevant to communication. This should not be interpreted in the sense that my interviewees were hostile to gender diversity on corporate boards. On the contrary! However, they did not believe that gender was critical to the potential for communication in a professional environment.

Another important group of communication-influencing phenomena derives from the company environment. First of all, there is the convergence of corporate governance models and the intersystem penetration of elements of the single-tier Anglo-Saxon model, generally believed to be better. When I was doing my research, there were no regulations for a simple joint stock company yet, so there was no legal foundation for such a dream, but there was the yearning. My second point is that there is a need to unambiguously direct a board member's loyalty to company performance rather than to the shareholders. This is a complex and broad issue demanding not only regulatory but also cultural change.

My interviewees talked a lot about true independence meaning financial independence of board members. This is not about how much they earn, but about the importance of financial stability that any board member must enjoy. Only then will they not be afraid of losing their position and will courageously stand up for the company's interests. If, for whatever reason, they are unable to reliably discharge their duties on the Supervisory Board, they will simply resign. They will not despair about the lost salary.

This is how to tie the whole package of factors together: the shareholders' attitude towards the company and the full independence of supervisory board members towards the shareholders.



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## Decarbonization strategy as an effective tool for fighting climate change

The growing expectations of regulators, investors, and consumers to take action to curb climate change are transforming the operating environment for companies and public institutions. For those who make concrete commitments to decarbonization, this is an opportunity for growth; those who lag behind risk losing some of their customer base and face escalating costs due to the slow pace of adjustment to changing regulations. Making increasingly ambitious climate commitments puts a demand on organizations to accurately calculate greenhouse gas (GHG) emissions across all three scopes (scope 1-3), and to consciously define targets and detailed decarbonization plans along with an estimate of the necessary costs to achieve them.

### WHAT ARE THE SCIENCE BASED TARGETS (SBT)?

The Science Based Targets (SBTs) are designed to help keep the global temperature increase below 2 degrees Celsius (ambitious plan goal: 1.5 degrees Celsius) versus 1850-1900 levels (the so-called pre-industrial era).

The Science Based Targets initiative (SBTi) sets out a methodology to support ambitious companies in agreeing reduction targets and transforming their business operations to match the future of a low-carbon economy. GHG reduction targets adopted by businesses are considered science-based if they are consistent with whatever the latest climate research says is necessary to meet the goals of the Paris Agreement. The Science Based Targets initiative is a collaboration between CDP, the United Nations Global Compact (UNGC), the World Resources Institute (WRI) and the World Wide Fund for Nature (WWF), and is one of the commitments of the We Mean Business coalition.

### HOW DOES THE SCIENCE BASED TARGETS INITIATIVE APPLICATION PROCESS WORK?

Today, nearly 2,500 actors from across the globe have joined Science Based Targets initiatives. These organizations and their supply chains already account for nearly 20% of global carbon emissions. The vast majority of globally recognized brands have committed to defining climate targets in accordance with SBT methodology. In all likelihood, Polish companies are part of their value chains, which will soon translate into new expectations regarding the goals and plans for decarbonization of companies operating in our country.

Any organization, regardless of sector or scale of operations, is welcome to join the initiative. For those interested in proclaiming their support for climate change mitigation, as well as working towards emission reduction targets – consistent with the level of ambition of the Paris Agreement – and becoming part of the SBT initiative, there is a five-step process they should plan and enact:

- 1. Commitment** – expression of interest and commitment to the SBTi to set a science-based target within two years of committing (lead time: up to two weeks).
- 2. Production** of a decarbonization strategy (including decarbonization targets) consistent with SBTi criteria (lead time: up to three months). This is the most important and rigorous stage – requiring the input of internal and external experts from business, energy, emissions, technology development and finance.
- 3. Review** – submitting the application for the target to be approved by the SBTi (lead time: up to one month).
- 4. Communication** – public announcement of target setting in accordance with SBT methodology.
- 5. Disclosure** – annual publication of corporate emissions, with information on the status of the commitment.

In many companies, the process of setting GHG reduction goals is largely arbitrary and refers to existing plans. In contrast, goals defined according to the SBT methodology challenge the company to continually review the level of reduction it can deliver.

The guidelines for setting SBT goals are relatively flexible. The company may choose to set indicators in scope 1 (scope 1 direct emissions) and/or scope 2 (indirect emissions) and, separately, scope 3 (indirect supply chain emissions). The SBT does not precisely define the areas, technologies, and level of decarbonization technologies to be implemented – the company can choose according to its financial and organizational capabilities. There is only one condition: the total of the reduction initiatives must fit within the expected level of reduction, i.e. a minimum of 25% absolute reduction within 10 years from the base year (for 2 degrees Celsius goals) and a minimum of 42% absolute reduction (for 1.5 degrees Celsius goals).

### REDUCING RISK AND IMPROVING REPUTATION

The universal definition of GHG reduction targets and the disclosure of progress on achievement in non-financial reports is now a reality. Over 40 countries have already introduced emission taxes or an emissions trading scheme. Together, they account for 20% of global emissions of such gases. Proactive measurement and data management of corporate energy con-

sumption and gas emissions are necessary actions to meet the emission reduction target. By setting science-based targets, the company also proves that it is committed to reducing its climate impact and has devised a sustainability action plan that addresses its various stakeholder groups. By initiating this process, the business also displays its management's awareness of the climate change risks and the measures it is taking to address them.

### FIGHTING FOR THE CLIMATE IS BECOMING A KEY ELEMENT OF BUSINESS STRATEGY

It happens that most entrepreneurs first associate climate change with images of bursting glaciers and polar bears, their existing livelihoods now threatened. Rarely yet do they comprehend how significant and rapid the business landscape climate-related changes are going to be. The impact of the regulations being passed (e.g., Fit for 55) and the adopted directions of energy transition and taxonomic financing more broadly – on the operations of ill-adapted businesses will be enormous and critical to their survival in the new business climate.

In the coming years, and certainly around 2030, a significant number of high-energy and, above all, high-carbon suppliers will fall out of existing supply chains, with no prospect of return due to the rapidly shrinking market of cost-competitive green energy and to the ongoing processes of criteria formation, evaluation and selection of long-term vendors in global supply chains. The decision to build a strategic plan for becoming climate neutral, setting decarbonization targets and estimating their costs is a necessary first step towards addressing the growing environmental pressures of an irreversible shift in business conditions. Therefore, it is already prudent to proactively adapt to new market challenges of business decarbonization, rather than wait until they become a mandatory legal requirement.



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## Employee volunteering is a woman

In 2021, we, the Responsible Business Forum, launched the “From shareholding commitment to active citizenship – building employee volunteering in Poland” project. We have focused on doing what we have been successfully doing for years: sharing knowledge and holding coordinator talks on social action in companies, turning good practices into publicly accessible publications.

### A NEW WAVE OF COORDINATORS IS COMING

The project has met with great interest, and by the end of 2021, in mid-project, we had practically exceeded the expected number of participants by 100%. This figure shows that there is a growing demand for people who know how to organize employee volunteering well. Importantly, this is not just a growing demand from employers, but also on the supply side, as an increasing number of people consciously bind their professional future to volunteering, seeking knowledge and information.

We are all the more delighted that the needs we have diagnosed are visible not only in the RBF, but also in other organizations. For the year 2022, the Academy for the Development of Philanthropy in Poland and BNP Paribas Bank Polska are preparing a research report on employee volunteering of the future, and the Social Impact Alliance for Central & Eastern Europe in broad partnership, including our organization, is preparing a legal guide for organizers of employee volunteering. There have not been so many substantive efforts to foster the growth of employee volunteering in Poland at least since the European Year of Volunteering 2011.

### DIVERSITY IN EMPLOYEE VOLUNTEERING

A group of more than two hundred people, who have so far signed up for our project, provides for at least a preliminary analysis of those who aspire to grow in the management of employee volunteering. While at most conferences and training, where we met with active coordinators, we heard that “volunteering in Poland is a woman,” now we have hard data confirming this statement. As many as 88% of the project participants are women. We have not thoroughly examined the reasons for this, but there may be a hint in the information that, according to the Third National Employee Volunteering Survey, usually the management of employee volunteering is clustered in the departments of corporate communications (32%), CSR and HR (21% each), all of which rather dominated by female employees. Plus, the 2016 CSO Volunteering Survey reveals that in terms of volunteer activity itself in organizations or institutions, women are the ones who engage more willingly and dedicate more time to such efforts.

If we are to harness the potential of not only female employees, but also male employees, and involve them in action, we need models that break the mold of stereotypes of social action in its broadest sense as a gender-specific practice. Employers will find this to their benefit. Some of the tasks of employee volunteering are, after all, projects dealing with education of, for example, children and teenagers. By seeing volunteers tutor them, young people also build an image of who such a volunteer is and what activities they engage in. By watching socially active men, boys may be less reluctant to become involved in volunteering and break the stereotype that “teaching is a girl’s job.” Educational issues are just an example, but there are many more similar stereotypes to be challenged in welfare, social support, cultural and environmental activity.

### YOUR COORDINATORS CAN COUNT ON US

Our project runs until the end of 2022. As part of it, we organize webinars and online consultations. We also publish a monthly press release with the highlights from the world of volunteering, and publications. The first of them, “E-volunteering and digital tools in employee volunteering,” was released in December 2021. Participants also get access to e-learning and to recordings of all webinars and consultation summaries already completed. We encourage you to recommend that your employees participate in this effort. Employee volunteering is a growing issue, and employees who can navigate and manage it may be worth their weight in gold in the near future.

We also invite you to look at future and present coordinators through the lens of diversity, role-building and role models for your employees – volunteers and recipients of such volunteering, but also society at large. The words of Danuta Rinn’s hit song “Where are the men of the times, where are the chaps,” written by Jan Pietrzak, resonate so strongly.

The “From shareholding commitment to active citizenship – building employee volunteering in Poland” project is funded by the National Freedom Institute – Centre for Civil Society Development as part of the Government Programme “Civil Initiatives Fund NEWCIF for 2021-2030.” Learn more about the project at [odpowiedzialnybiznes.pl/wolontariat](https://odpowiedzialnybiznes.pl/wolontariat).



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## Generational divisions – do they make any sense?

Job market analyses and reports very often feature a division into generations embedded in categories such as baby boomers, millennials, generations Y and Z. Each generation is labelled with certain characteristics, e.g. their motivation to work, their strengths and weaknesses, what values they find of key importance, what preferences they have (e.g. shopping preferences), what expectations they have of the workplace and what benefits are expected from employing someone from that generation. This division is used both in research and in public discourse or pop culture (“OK, boomer”). But do such generational divisions even make sense? Do they help employers? Or, on the contrary, do they fuel stereotypes and prejudices, and lead to discrimination?

In May 2021, Philip Cohen, a sociologist from the University of Maryland, wrote an open letter to Pew Research, the world’s famous center for social trends research. In it, he urged researchers to stop using common generational labels. He pointed out that the division into generations has no scientific basis, arguing that all categories, save for baby boomers, were arbitrarily invented and named for the needs of marketers and consultants. Cohen argues that such a classification is purely a media truth, readily making its way into the public discourse. In turn, it reinforces simple stereotypes, promotes pseudoscience, and renders it difficult to understand important trends and social phenomena. The Cohen letter was signed by nearly 200 scientists. In response, Pew Research conceded that while the “limitations to generational analysis” are apparent, it nonetheless “can be a useful tool,” and the center encourages all interested parties, including Cohen, to continue the analysis. While Professor Cohen’s letter was not the first of its kind, the undermining of the tenets of the methodology used by an established research institution and the accusation that

it reinforces stereotypes got the topic out there and to a wider audience.

### ARE GENERATIONS A MYTH?

A few months later, across the pond, a book was published, “The Generation Myth: Why When You’re Born Matters Less Than You Think,” authored by Bobby Duffy, a professor at King’s College London. Contrary to the title, the British researcher does not completely reject generational divisions. He proposes a model that explains how generations are born and how societies are shaped. He uses three key variables: cohort, life-cycle, and period effects. The latter are factors that change beliefs, thinking, or behavior in parallel across age groups. For example, this could be due to an economic crisis, a terrorist attack, a war or a pandemic. Duffy argues that only by examining how the three factors shape us individually and collectively can we understand how and why societies change, notably their values, motivations, beliefs or actions. The author offers many examples of how such an approach may help us dispel the stereotypes behind today’s most popular generational divisions. And, in a broader sense, to better understand social phenomena. The British researcher also shows how “normal,” age-based differences are amplified by stereotypes inherent in commonly used generational labels. He also pays attention to the specific nature of today’s media, with strategies based on fueling emotions and conflicts, exaggerating differences. In this way, information is supposed to be more “clickable” and, consequently, more profitable.

Of the many colorful examples throughout the book, let’s talk about the climate catastrophe and the stereotype that older generations don’t care about the future of the planet. From the very beginning, the climate commitment of Greta Thunberg and of the young people backing her aspirations has been presented in much of the media as a symbol of the war of the generations. However, research does not provide evidence of a decisive difference between the attitudes of older and younger people towards climate change. In contrast, other reports reveal that the elderly are more sensitive than the young people are in terms of social issues. They are more likely to boycott products or services of companies that do not represent values important to them and that, for example, violate human rights. Among the well-known activists working for the planet, there are also representatives of many other generations – for example, the founders of Extinction Rebellion (in their fifties), Al Gore (74 years old), or such an iconic figure as David Attenborough (95 years old).

One other example is the culture wars. While there are studies that confirm the differences between younger and older generations on issues of gender equality, sexual identity, or racial inequality, the point is that these differences are not large enough to speak of some kind of abyss. As Duffy notes, baby boomers were different from their parents in many ways – just as younger generations are different from their elders today. Today’s youth generation is not an exception. In this light, the British researcher very cogently summarizes more than a decade since the 2008 Obama campaign touted young people as a very important group. Gradually, a fairly widespread belief in the uniqueness of the younger generation crystallized. This belief grew with the hope that the young would do everything better, namely that they would build a better world. Drawing on research, Duffy claims that this is not true. Based on the stereotypes inherent to the profiles of baby boomers, millennials

or generation Z, we split society by false differences, not really that important. It eludes us that the generations exist in different worlds – physically and digitally. This is something we must confront. The changes we need – to stop the climate crisis or fight inequality – require large-scale, intergenerational work.

### WHAT COMES OUT OF THE DISCUSSION ON GENERATIONS?

Are arguments about generational divides just academic debates? Or do they also carry practical significance? In my opinion, it is crucial to recommend caution and to deconstruct generational myths. There is a need to look at what stereotypes hide behind common generational divisions and labels, and to consider how much we lose by drawing on the inherent assumptions. This is an invitation to look deeper, to explore and assess the real needs, motivations, strengths and weaknesses of people of all ages. Do not assume that a person over 50 is oriented exclusively towards the material aspect and does not look for meaning, values and – unlike millennials – does not care about work-life balance; that for the younger generation stability and teamwork are irrelevant, and that saving the world and the culture of feedback are paramount. Certain behaviors and needs of a generation are a simple result of age, a point in life, and not specific, immanent generational qualities. Divisions, further exacerbated by technological advances, are not getting us where we want to be as societies. The use of new tools, now intensified by the requirement for isolation, may aggravate intergenerational distance, but it can also help bring people together – provided we hold this goal at heart, knowing that both societies and employers need different generations.

### THE MYTH OF GENERATIONS AND WORK

Stepping beyond simple generational labels is the key to better product and service design and to creating workplaces where everyone feels respected and needed. In his book, Duffy quotes meta-analyses based on tens of reports on job satisfaction, commitment or plans to change jobs. The results show that the differences in all such dimensions and relationships between generational affiliation and achieved outputs are modest, even non-existent in many cases. To segment workers by generation, such as baby boomers or generation X/Y/Z, is a waste of time and money. The key issue is changing work models, technological change and demographic challenges. Each of those elements will greatly impact the workplace and job market, the integrity of societies, and, ultimately, what our future may look like. These challenges are what needs to be addressed, as opposed to sticking to stereotype-based divisions. Although systemic solutions are essential, there is no overestimating the role of employers in defining the job market.

A report published in January 2022 by the Polish Economic Institute, “Ageism in Poland – summary of the experimental field study,” supports this conclusion. The study, completed in the second half of 2021, consisted in fictional candidates aged 28 and 52 responding to job offers. The vacancies were for positions in the sales and customer service industries, as well as finance, banking and insurance. That is, both those with relatively low requirements and those where tangible experience was indispensable. In both groups of ads, younger people (under 30 years of age) were invited to an interview on average twice as often as older people (over 50 years of age). In Warsaw, the strongest job market city, this ratio was even twice as high. The research results reveal that ageism is a common

phenomenon in the Polish job market, across all types of positions. Polish employers struggle with stereotypes and are not free from prejudice. The study found age discrimination, but also (as repeatedly reported by many researchers) related gender discrimination. Although Poles and Poland declare far less frequently than other societies in the EU that discrimination, including age discrimination, is a problem in our country, as we can see, this is not so in practice. The study shows how the stereotypes attributed to the older generations really affect the job market.

If we wish not to forfeit the potential that the ever-growing elderly group offers, and if we are to meet the demographic challenge, we must challenge dogma and confront (un)conscious biases. As life expectancy extends and technology changes, it will be increasingly common for not just three, but four and more generations to meet at work; a 30-year-old will be the boss of a 50- or 60-year-old who may just be getting new work experience. There is nothing wrong with that, as long as each of them has the sense of meaning and of belonging that we so often talk about these days. Above all, this approach requires employers to be thoughtful and committed.

There are many signs to suggest that this process has already taken off. The PIE report did not find that the language of advertisements explicitly reproduced age stereotypes. Now, it's time to go a step further by putting a premium on age-diverse teams. The specific needs, values, and drivers of diverse female and male employees ought to be explored so that, in effect, we can create an environment fostering and open to diversity. This, in a nutshell, conveys the essence and meaning of the discussion on generational labels. It is high time we become aware of and reject stereotypes resulting from simple divisions into generations, and move on – bringing benefits for business, the employed, and society as a whole.



● ● ●  
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## Getting used to change – 2021 surveys

Perhaps, the most accurate term to describe 2021 is a time of uncertainty. It brought a sense of disappointment about our chance to soon end the COVID-19 pandemic, kept us straddled between hopes of defeating the virus and sustaining economic stability and preventing climate catastrophe.

### A CHANGED WORKPLACE

In terms of work organization, we have learnt that the pandemic will stick with us for a long time, and that solutions that we thought of as temporary will become permanent. The view has now gained ground that there is no going back to pure pre-pandemic stationary office work. According to the McKinsey “Reimagine Work: Employee Survey,” there has been a definite shift in employees’ thoughts on the most expedient way to organize work versus the pre-pandemic era. Before the pandemic, nearly two-thirds preferred office work. In the pandemic, hybrid work has become the most preferred choice and already enjoys more than half of the indications (vs. 30% pre-pandemic). Interestingly, as compared to other regions of the world, the Europeans are also relatively the most office-friendly in this.

On a more worrying note, almost half of employees reported suffering from a variety of signs of job burnout. This makes it all the more remarkable that uncertainty about what post-pandemic work will be like is a source of anxiety or fear for almost half of the respondent employees. This highlights the importance of the company’s information policy and clear disclosure of the work formula to employees in the coming months or years<sup>1</sup>.

Special attention is paid to the increased pressure that the COVID-19 pandemic exerted on women in the Polish job market.

According to a Deloitte report on the impact of the pandemic on the growth of professional opportunities for women, the workload increased for as many as 73% of them. This contrasts with only one-third of respondents globally. On top of that, women are more burdened with household duties than men are (63% of female respondents felt that their daily personal responsibilities have increased)<sup>2</sup> and they are less likely to be employed in Poland (their employment rate is lower) – take it into account and you will see how much of a problem the additional burden on working women will be for the Polish job market. The report is particularly remarkable as it outlines the role of the employer in building an organization that supports women’s professional ambitions and underlines the benefits of leveraging their potential.

It is also important to remember that due to the feminization of professions directly relating to health and social work, women were often particularly vulnerable to infection. For example, in Germany, Ireland, Italy and Spain, women accounted for 70-77% of COVID-19 infections among health care workers<sup>3</sup>.

### STALLED GROWTH

In terms of the global impact of the pandemic, in an Oxfam survey of prominent global economists for the 2021 “The Inequality Virus” report, 87% of them believed that the pandemic would increase income inequality in their countries, and 66% said this would happen to racial divisions<sup>4</sup>. A follow-up report on inequality, released in 2022, reveals that the scale of inequality is actually taking a drastic upward turn. In some countries, compared to the rich, the poorer people were four times more likely to die from COVID-19. Moreover, in the United States, the pandemic swelled the gap between life expectancy for white people and the Black community, leading to the premature deaths of 3.4 million Black American men and women. Prior to the pandemic, this was 2.1 million<sup>5</sup>.

Pessimistic figures concerning the impact of the pandemic also appear in annual analyses of the Sustainable Development Goals. The “Europe Sustainable Development Report 2021”<sup>6</sup> reveals that the pandemic has put a stop to growth, particularly in employment, health and access to public services. Life expectancy for Europeans has plummeted and is now at its lowest level since World War II. These ponderous figures also hold true for the rest of the world. The incidence of extreme poverty has climbed for the first time in years, and affects an additional 120 million men and women worldwide. So too are the other figures – there are another 120 million people at risk of hunger, access to education has suffered, and some 250 million people have lost their jobs<sup>7</sup>.

### GETTING MORE SERIOUS ABOUT CLIMATE

The “Climate ABC” publication by Warsaw University researchers, along with the “Climate science” book, is destined to become the basic source of knowledge about climate changes. This interdisciplinary study not only presents the causes and the process of climate changes, their influence on nature, but above all reveals the ways of counteracting them and explains why we do not do that<sup>8</sup>.

The interesting report “Not our fault, not our problem” by the Heinrich Böll Foundation also deals with this issue. It notes that the most effective way to encourage people to change harmful habits is to give them a choice (hence, for example, the

emergence of “artificial” meat), but it also shows an intriguing stratification of Polish society, with the “wealthier middle class” fully aware of climate risks but not particularly willing to adopt lifestyle restrictions, while the “lower middle class” is perhaps less aware but more willing to accept consumption or mobility restrictions<sup>9</sup>. However, mutual accusations of excessive use of airplanes and use of fossil fuel stoves were unavoidable.

Impossibility in stopping climate change is a constant focus of analysis, and not least because climate issues are salient to the younger generation. In an AVAAZ survey of young people (16–25 years old) across 10 countries, as many as 60% of respondents reported being “very” or “extremely” worried about the future of the Earth’s climate, and 75% agreed with the statement that “the future is scary”<sup>10</sup>. Note that more pessimistic assessments were expressed by young people from poorer countries – Brazil or the Philippines – than from Finland, for example.

Experts surveyed by the World Economic Forum also speak of the great importance of climate change issues. In the latest edition of the “Global Risks Report 2022,” they identified failure to take action to stop climate change, extreme weather events and loss of biodiversity as the most important risks of the upcoming 10 years. In the top ten, besides environmental and social issues, only the debt crisis and geopolitical confrontations were ranked last<sup>11</sup>.

Since we are talking climate, we should also take note of the 6th 2021 IPCC report, presenting the actual understanding of global warming and the impact of human activity on this process. The scientists tell us plainly, “it is unequivocal that human influence has warmed the atmosphere, ocean and land.” They note the incredible speed of the occurring changes and their universality – they affect people on all continents<sup>12</sup>.

## SUSTAINABILITY REPORTING

Last year was also the time of getting ready for expanding the sustainability reporting duty (we are slowly bidding farewell to the term “non-financial reporting”). The most outstanding publications on this issue include the “Guidelines for ESG Reporting” issued by the Warsaw Stock Exchange in cooperation with the European Bank for Reconstruction and Development. This is a guide to ESG factor reporting for listed issuers, produced by Steward Redqueen consulting company; it offers a systematic approach to recommendations in this respect<sup>13</sup>.

As every year, there is also a report on how Polish companies report on climate issues. The “2021 Corporate Climate Crisis Awareness Study 2021” by the Reporting Standards Foundation, the Polish Association of Listed Companies and Bureau Veritas in partnership with Go Responsible and MATERIALITY, reveals that predictions of increasing quality of reported information have not come true. The low level of listed companies’ awareness of climate change issues persisted in the study year, and the average 2021 score fell year-on-year. Moreover, a whopping 54 out of 153 companies surveyed did not earn any points<sup>14</sup>.

More information on climate reporting is available in a report issued by the Frank Bold Foundation and the Alliance for Corporate Transparency (it shows that only 17.8% of Polish companies, versus an average of 28.7% for all analyzed countries,

monitor their KPIs in terms of greenhouse gas emission intensity<sup>15</sup>) and in the Instat Foundation’s “Corporate Indifference” report (according to the report, only 14 businesses out of all listed companies on the Warsaw Stock Exchange have so far adopted any climate targets. This is far below the level seen on the trading floors of Western countries. More than half of companies listed on the London Stock Exchange – FTSE100 – have announced plans to reduce emissions, and 86% of companies on the Frankfurt Stock Exchange – DAX30 – have adopted climate goals<sup>16</sup>).

## BENEFICIAL DIVERSITY

The pandemic has not halted the debate on diversity, inclusion policy and anti-discrimination in Polish companies. In this sense, we should review the results of a survey being part of “Diversity IN Check” – an RBF initiative for analyzing the maturity of Polish employers in terms of diversity management and building inclusive organizations and supporting their efforts in this regard. The average score of all participating organizations is 60%, with the best of the companies scoring 89%. Compared to climate issues, the results are clearly more optimistic. Due to the structure of the results, the authors estimate that although diversity procedures are already in place in many companies, they have not yet been transposed into tangible programmes for different groups of employees<sup>17</sup>.

Yet, the issue of the organization’s values is of importance. According to the “Edelman Trust Barometer. The Belief-Driven Employee,” when choosing a workplace, 61% of respondents are driven by the compatibility between attitudes or views expressed by the company and their own beliefs<sup>18</sup>. This raises the question, how should businesses demonstrate these attitudes and which ones are most important for their environment? Again, with help comes a topic analysis published by the Responsible Business Forum, “Get ready, even if you (still) don’t know what for,” on if and why companies should become involved in important social issues.

In fact, this issue is important not only for ethical reasons, but also for economic ones. For example, according to the report “Economic Arguments for LGBT+ Inclusion in Central and Eastern Europe” by the organization Open for Business, discrimination against LGBT+ people costs Poland between 4.6 and 9.5 billion Polish zloty per year, or 0.21 to 0.43% of GDP<sup>19</sup>.

## POSSIBLE CHANGE

However, there is no dearth of good ideas on what can be done to lessen the environmental impact of human activity. The European Investment Bank’s “The Ocean Plastics Reduction Guide” outlines what needs to be done to reduce ocean plastic pollution<sup>20</sup>, while Greenpeace’s “The Future of Forests in the European Union” reports that if the rate of harvesting could be reduced by a third with an ecosystem-based approach to forest management, it would more than double the carbon-absorbing capacity of forests<sup>21</sup>. Less pressure on planting and more pressure on good management.

Whereas the “The Economics of Biodiversity: The Dasgupta Review” report is one of the largest and most exciting activities in this area; it was compiled by the team of Professor Partha Dasgupta of Cambridge University, who, after describing the alarming decline in biodiversity, notes, for example, that an economy that thinks only in terms of finance overlooks the cost of the exploited environment<sup>22</sup>. Finally, it recommends chang-

es to the structure of economic and public life, education and consumption, incorporating the world of business and finance in the process. Will this system be enforced and will it work? We cannot say. But we do know that something has to change.

<sup>1</sup> *What Employees are Saying About the Future of Remote Work*, McKinsey & Company, 2021; <https://www.mckinsey.com/business-functions/people-and-organizational-performance/our-insights/what-employees-are-saying-about-the-future-of-remote-work> [access: 20 January 2022].

<sup>2</sup> *Wpływ pandemii na perspektywę rozwoju zawodowego kobiet w biznesie. Jak pracodawcy mogą wspierać rozwój kobiecych talentów*, Deloitte, 2021; [https://www2.deloitte.com/content/dam/Deloitte/pl/Documents/Reports/pl\\_Raport\\_Wplyw\\_pandemii\\_na\\_kobiety\\_w\\_biznesie\\_Deloitte.pdf](https://www2.deloitte.com/content/dam/Deloitte/pl/Documents/Reports/pl_Raport_Wplyw_pandemii_na_kobiety_w_biznesie_Deloitte.pdf) [access: 20 January 2022].

<sup>3</sup> *Progress on the Sustainable Development Goals: The Gender Snapshot 2020*, Un Women, 2021; <https://odpowiedzialnybiznes.pl/wp-content/uploads/2021/02/progress-on-the-sustainable-development-goals-the-gender-snapshot-2020-en.pdf> [access: 20 January 2022].

<sup>4</sup> *The Inequality Virus: Bringing Together a World Torn Apart by Coronavirus Through a Fair, Just and Sustainable Economy*, Oxfam, 2021; <https://odpowiedzialnybiznes.pl/wp-content/uploads/2021/01/oxfam-the-inequality-virus-250121-en.pdf> [access: January 2022].

<sup>5</sup> *Inequality Kills: The Unparalleled Action Needed to Combat Unprecedented Inequality in the Wake of COVID-19*, Oxfam, 2022; <https://oxfamlibrary.openrepository.com/bitstream/handle/10546/621341/bp-inequality-kills-170122-en.pdf> [access: January 2022].

<sup>6</sup> *Performance of European Countries against the SDGs*, Sustainable Development Solutions Network, the Institute for European Environmental Policy, 2021; <https://eu-dashboards.sdgindex.org/chapters/part-1-performance-of-european-countries-against-the-sdgs> [access: 20 January 2022].

<sup>7</sup> *The Sustainable Development Goals Report 2021*, United Nations, 2021; <https://odpowiedzialnybiznes.pl/wp-content/uploads/2021/07/The-Sustainable-Development-Goals-Report-2021.pdf> [access: 20 January 2022].

<sup>8</sup> *Klimatyczne ABC. Interdyscyplinarne podstawy współczesnej wiedzy o zmianie klimatu*, Uniwersytet Warszawski, 2021; [http://www.pl/data/include/cms//Klimatyczne\\_ABC\\_Budziszewska\\_M\\_Kardas\\_A\\_Bohdanowicz\\_Z\\_red\\_2021.pdf?v=1610369447685](http://www.pl/data/include/cms//Klimatyczne_ABC_Budziszewska_M_Kardas_A_Bohdanowicz_Z_red_2021.pdf?v=1610369447685) [access: 20 January 2022].

<sup>9</sup> *Nie nasza wina, nie nasz problem. Katastrofa klimatyczna w oczach Polek i Polaków podczas pandemii*, Fundacja im. Heinricha Bölla, 2021; <https://odpowiedzialnybiznes.pl/wp-content/uploads/2021/03/Nie-nasza-wina-nie-nasz-problem-Katastrofa-klimatyczna-w-oczach-Polek-i-Polakow-podczas-pandemii.pdf> [access: 20 January 2022].

<sup>10</sup> *Young People’s Voices on Climate Anxiety, Government Betrayal and Moral Injury: a Global Phenomenon*, AVAAZ, 2021; <https://avaazimages.avaaz.org/climateanxietypaperlancet.pdf> [access: 20 January 2022].

<sup>11</sup> *The Global Risks Report 2022, 17th Edition*, World Economic Forum, 2022; [https://www3.weforum.org/docs/WEF\\_The\\_Global\\_Risks\\_Report\\_2022.pdf](https://www3.weforum.org/docs/WEF_The_Global_Risks_Report_2022.pdf) [access: 20 January 2022].

<sup>12</sup> *AR6 Climate Change 2021: The Physical Science Basis*, IPCC, 2021; [https://www.ipcc.ch/report/ar6/wg1;ttumaczenie na język polski: Zmiana Klimatu 2021. Podstawy fizyczne. Podsumowanie dla Decydentów, Zespół ds. kryzysu klimatycznego przy prezisie PAN, 2021; \[https://informacje.pan.pl/images/2021/Raport\\\_IPC-C\\\_2021\\\_11\\\_04\\\_T%C5%81UMACZENIE\\\_FINAL.pdf\]\(https://informacje.pan.pl/images/2021/Raport\_IPC-C\_2021\_11\_04\_T%C5%81UMACZENIE\_FINAL.pdf\) \[access: 20 January 2022\].](https://www.ipcc.ch/report/ar6/wg1;ttumaczenie%20na%20jezyk%20polski%20Zmiana%20Klimatu%202021%20Podstawy%20fizyczne%20Podsumowanie%20dla%20Decydentow%20Zespolt%20ds.%20kryzysu%20klimatycznego%20przy%20prezisie%20PAN%202021)

<sup>13</sup> *Wytyczne do raportowania ESG. Przewodnik dla spółek notowanych na GPW*, Giełda Papierów Wartościowych w Warszawie, Europejski Bank Odbudowy i Rozwoju, 2021; [https://www.gpw.pl/pub/GPW/ESG/Wytyczne\\_do\\_raportowania\\_ESG.pdf](https://www.gpw.pl/pub/GPW/ESG/Wytyczne_do_raportowania_ESG.pdf) [access: 20 January 2022].

<sup>14</sup> *Badanie Świadomości Klimatycznej Spółek*, Fundacja Standardów Raportowania, Stowarzyszenie Emitentów Giełdowych, Bureau Veritas, 2021; <https://seg.org.pl/projekty/badanie-swiadomosci-klimatycznej-cca> [access: 20 January 2022].

<sup>15</sup> *The Alliance for Corporate Transparency Research Report 2019: An analysis of the sustainability reports of 1000 companies pursuant to the EU Non-Financial Reporting Directive*, Frank Bold Foundation, Alliance for Corporate Transparency, 2021; [https://allianceforcorporatetransparency.org/assets/2019\\_Research\\_Report%20Alliance\\_for\\_Corporate\\_Transparency.pdf](https://allianceforcorporatetransparency.org/assets/2019_Research_Report%20Alliance_for_Corporate_Transparency.pdf) [access: 20 January 2022].

<sup>16</sup> *Korporacyjna obojętność. Cele i strategię klimatyczne emitentów notowanych na Giełdzie Papierów Wartościowych w Warszawie*, Fundacja Instat, 2021; <https://instat.pl/wp-content/uploads/2021/11/Fundacja-Instat-Korporacyjna-Oboj%C4%99tno%C5%9B%C4%87.pdf> [access: 20 January 2022].

<sup>17</sup> *Dojrzałość w zarządzaniu różnorodnością i inkluzją w miejscu pracy w Polsce. Raport z badania*, Forum Odpowiedzialnego Biznesu, 2021; [https://odpowiedzialnybiznes.pl/wp-content/uploads/2021/12/Diversity-IN-Check\\_raport\\_Dojrzalosc-w-zarzadzaniu.pdf](https://odpowiedzialnybiznes.pl/wp-content/uploads/2021/12/Diversity-IN-Check_raport_Dojrzalosc-w-zarzadzaniu.pdf) [access: January 2022].

<sup>18</sup> *Edelman Trust Barometer 2021: The Belief-Driven Employee*, Edelman, 2021; [https://odpowiedzialnybiznes.pl/wp-content/uploads/2021/09/2021EdelmanTrustBarometerSpecialReport\\_TheBelief-DrivenEmployee.pdf](https://odpowiedzialnybiznes.pl/wp-content/uploads/2021/09/2021EdelmanTrustBarometerSpecialReport_TheBelief-DrivenEmployee.pdf) [access: January 2022].

<sup>19</sup> *Argumenty ekonomiczne przemawiające za inkluzją osób LGBT+ w Europie Środkowo-Wschodniej. Węgry, Polska, Rumunia i Ukraina*, Open For Business, 2021; <https://odpowiedzialnybiznes.pl/wp-content/uploads/2021/04/TheEconomicCaseforLGBTInclusioninCEE-POLISH.pdf> [access: 20 January 2022].

<sup>20</sup> *The Ocean Plastics Reduction Guide*, European Investment Bank, 2021; <https://odpowiedzialnybiznes.pl/wp-content/uploads/2021/08/The-Ocean-Plastics-Reduction-Guide.pdf> [access: 20 January 2022].

<sup>21</sup> *Przyszłość lasów w Unii Europejskiej. Niewykorzystany potencjał ochrony przyrody i łagodzenia zmian klimatu*, Greenpeace, 2021; [https://odpowiedzialnybiznes.pl/wp-content/uploads/2021/03/greenpeace-przyszlosc\\_lasow\\_w\\_ue\\_analiza.pdf](https://odpowiedzialnybiznes.pl/wp-content/uploads/2021/03/greenpeace-przyszlosc_lasow_w_ue_analiza.pdf) [access: 20 January 2022].

<sup>22</sup> *The Economics of Biodiversity: The Dasgupta Review*, HM Treasury, 2021; [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/962785/The\\_Economics\\_of\\_Biodiversity\\_The\\_Dasgupta\\_Review\\_Full\\_Report.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/962785/The_Economics_of_Biodiversity_The_Dasgupta_Review_Full_Report.pdf) [access: 20 January 2022].

# ORGANIZATIONAL GOVERNANCE



The changes in the rules for submitting practices for this Report let us look at the area of organizational governance as a whole. Not just through the prism of actions that the companies continued or initiated in 2021, but also through their importance to the very companies. With a limited number of practices, 62 companies decided to report their initiatives in this very area. This is the same number as last year. One of the shorter chapters of the Report is still dedicated to organizational governance. And yet – as we read in ISO 26000 – organizational governance is “a system by which an organization makes and implements decisions in pursuit of its objectives.” By sorting out these issues, we can plan CSR activities in a strategic and long-term way, assign responsibility for them to individuals or departments, introduce procedures necessary for a responsible company, monitor the progress of goals and finally – report on them, ensuring the transparency of the organization.

On the other hand, creation of procedures, social reports, CSR/sustainable development strategies is often much more demanding, less obvious and “thankful” than, for example, local community involvement activity. This seems to be the main reason for the continuing low profile of this area in the Report.

In this year’s edition of the publication, as last year, most – that is 27 – good management practices within organizational governance were presented. First of all, the companies listed creating climate, CSR, ESG and responsible business strategies, but there were also plenty of actions concerning certification or creation of positions/teams responsible for meeting the company’s CSR goals.

Eighteen practices referred to ethics. The most frequently listed initiatives included creating codes of ethics and whistleblowing procedures. For many companies, extensive employee education is also an inherent part of such efforts, for example during the “Compliance and Ethics Week.” Regulating and focusing on ethical issues are important steps in building the foundations of any respon-

sible company. Compliance activities are closely related to ethics – 13 such good practices were reported this year.

Regular dialogue with stakeholders is also an inseparable aspect of responsible management. This activity is very popular, applied by many companies and gives a great insight in the launched initiatives as seen by suppliers, employees, business partners or non-governmental organizations. It is therefore surprising that only 12 companies submitted good dialogue with stakeholders practices for the Report.

This year, the Report includes 10 reported good practices, three of which concern enterprises that admitted to having created this type of publication for the first time. This is not much, considering that in the last year’s edition of the Sustainable Development Reports Competition (formerly the Social Reports Competition), the jurors reviewed 55 submitted publications (you can find them in the reports library). We can only believe that these companies are involved in so many remarkable initiatives that they have decided to submit them as part of other areas of this Report.

**62** companies

**80** good practices



# HUMAN RIGHTS



In the area of Human Rights, 102 practices were submitted for this year's edition; a significant increase from a year ago, with 55 initiatives submitted. Most practices were related to the three Sustainable Development Goals: Goal 3. Good Health and Well-Being, Goal 5. Gender Equality, and Goal 10. Reduced Inequalities.

In the four categories falling under this area, there is a clear predominance of the category "women in business" in the list of submitted practices. Women-oriented programmes are designed to support women in career decisions, inspire growth and strive for gender equality in the workplace. In this category, practices related to improving women's professional competencies in technology areas, increasing women's representation in management positions, and focusing on supporting women through activity in intraorganizational employee networks are notable trends. Such initiatives are of educational, networking and mentoring nature. The systemic approach to gender equality, evident already at the recruitment level, and internal attention to equal pay, confirmed by the Equal Pay Certificate, merit special mention.

The category concerning policies and procedures proves that diversity management and building inclusive workplaces are gaining importance. Many companies have now officialized their diversity policies in documents or strategies that outline company values, ethics, and equal treatment. Some organizations indicate joining the Diversity Charter, an international initiative under the aegis of the European Commission to promote diversity and equal opportunities in employment, as a good practice. For us, the Responsible Business Forum, the coordinator of the programme in Poland, this confirms the organization's maturity, directly translating into building social cohesion beyond the workplace, too. The practices related to the employment of neurodivergent people warrant much attention. This new trend not only allows us to benefit from the skills of neuroatypical people, but also contributes to reducing the economic loss. As shown in the report "The Road to

Opening the Polish Job Market for Autistic People" by the Jim Foundation and the Polish Economic Institute, the opening of the job market for people on the autism spectrum alone would result in an annual gain of roughly PLN 12 billion.

The overall diversity category proved the importance of initiatives that raise awareness and openness to people from different cultures and backgrounds. Businesses launched a number of educational activities and organized days, weeks, or months focusing on issues of diversity and inclusion. During that time, they hosted meetings, webinars and workshops to promote equal opportunities and to build workplaces where all can reach their full potential.

Notably, the awareness of diversity and the need for equality are growing year by year. This is evidenced by an increase in the number of relevant submitted practices, an increase in the number of signatories of the Diversity Charter, and the record number of nominations for the 2021 LGBT+ Diamonds Awards, a competition for best practices and activities in support of the LGBT+ community in the workplace and beyond.

**75** companies

**102** good practices



# LABOUR PRACTICES



This year's Report featured 423 practices in the area of work activities; 169 companies sent in submissions – 20% more than in the previous edition. The upward trend of companies reporting practices shows the commitment of both organizations and employees to creating a better work environment.

Companies continued previously introduced and proven activities and initiated new ones. The evolution of the corporate approach to work in the 2020-2021 pandemic was addressed by the President of the Responsible Business Forum, Marzena Strzelczak, in an interview with the Dziennik Gazeta Prawna daily on 27 August 2021. She pointed out that after the first stage of adapting to the conditions of the pandemic, the time has come for stepping in social issues, human rights and supporting the health and well-being of employees, just to name a few. The pandemic situation continues to condition companies to focus on company-employee areas. In 2021, work environment digitization, offline work, employee volunteering, work-life balance and well-being practices were prominent.

Nearly 20% of the reported practices in the work area relate to the mental and physical health of employees and their families. The well-being area features webinars, training and presentations on how to stay healthy, incentives for preventive screenings, and launching sports-friendly challenges to encourage movement and exercise for employees and their families.

Work-life balance is an important and frequent aspect of remote working and has a great impact on the family life of employees. Companies have intensified their remote working efforts, moving a growing number of areas of their business to remote working. The prolonged pandemic period has accelerated corporate process digitization, including entire administrative or corporate communication departments. More importance has been attached to the right to be offline, discussed in the article "The right to be offline and remote work in the Labor Code"

published on the INFOR.PL website on 20 December 2021. This issue refers to the unregulated rules of contact with employees after working hours and the lack of regulation of remote work. According to statistics released by Eurofound, as many as 27% of remote workers performed tasks in their spare time to cope with their workload.

As in the past, a significant number of initiatives were submitted for employee volunteering – more than 60 practices indicate that working for a common cause is highly valued by companies and employees. Volunteer actions focused, for example, on environmental protection and providing assistance to seniors. Volunteer ideas came mainly from employees.

In this area, Goals 3 and 8 prevail. This confirms the preceding trends focusing on the employee and their workplace. Greater attention to the employee is gaining in the concept of work-life balance, well-being, and competence training and education necessary to adapt the new model of remote working.

We are witnessing constant changes in the work environment. This requires adaptation and flexibility by all – employees, employers and legislators, who face the necessity of adjusting the existing law to new challenges. A growing number of companies are actively supporting their employees in the new reality, a good sign for the future.

**169** companies

**420** good practices



# THE ENVIRONMENT



In 2021, environmental practices continue to have some of the highest representation in the report. Nearly 400 practices – both those started in 2021 and those that have been in place for a long time – were reported. This is a huge and extremely gratifying number, for even if a practice does not have a “break-through” environmental effect, it shows that many companies feel compelled to run such efforts to any extent.

Moreover, there were 174 companies that submitted their practices, a 25% increase over last year. This area is consequently of growing interest to business.

The practices are divided into 14 categories to help search for topics of interest. However, please note that the categories overlap. Green efficiency may interweave with certification, and green product with recycling or zero waste. For this reason, when browsing through them, try not to narrow down to the area of the potential greatest interest to you. Some practices may prove surprisingly easy to apply and bring great benefits at little cost. Surely, however, all practices merit review for their effectiveness, ease of corporate roll-out, and potential environmental benefits.

The most interesting trends include a large number of practices implemented as a result of commitments adopted in the long-term corporate strategies. Most often this was related to the plan to move towards zero emission status by gradually reducing fossil fuel consumption. This led to switching to electric or hybrid vehicles and installing photovoltaic systems. The second type of commitment referred to corporate plastic recycling – companies have to collect for processing the same amount of plastic they release to the market.

The start-ups that, while declaring practices, present their main area of activity, are getting attention. This is a kind of invitation to cooperate with other, larger companies, thus making it easier for them to take green actions.

Traditionally, environmental education practices made up the largest group.

Many of them concerned outdoor activities, such as cleaning up the surrounding areas or national parks. They combined the sphere of theory and practice. Some educational practices also involved presenting the benefits of partnering with the company providing sustainable solutions. Many practices involving environmental schemes also had strong educational components.

Compared to last year, the number of green building practices, for example, has increased significantly. Such activities are quite diverse and range from installing electric car charging stations on housing estates to photovoltaic panels and smart house solutions. It is good to see that sustainable solutions apply to residential construction and not only to office buildings. You can also find practices for using renewable energy on the construction site, which is vital considering the huge energy consumption in this very process.

Loss of biodiversity is one of the key environmental challenges. Practices addressing this problem predominantly include creating flower meadows and putting up apiaries, but there have also been practices for managing contaminated brownfield land and reducing the use of fertilizers or pesticides. There is still plenty of room for development, though.

**173** companies

**393** good practices

# FAIR OPERATING PRACTICES



**F**air operating practices is a category that includes examples of ethical actions by companies in their relations with other organizations – suppliers, subcontractors, the industry sector and other stakeholders. These practices help build lasting relations and mutual trust.

This year, 65 fair operating practices were submitted for the Report; they included both new activities and long-standing ones that the submitting companies frequently implement. This is a slight increase in submissions for this category versus the previous edition of the Report.

The vast majority of practices concerned market education. The next most numerous group included practices in the supplier relations and stakeholder relations categories. Only one institution reported an anti-fraud project, which indicates that this is still an area for development in Polish business. The anti-corruption education programme by the Metropolitan Transport Authority of Katowice therefore remains an inspiration and a benchmark for similar initiatives in the future.

Corporate learning ventures have taken many forms; from digital knowledge platforms and guides, to conferences and webinars. Forced by the experience of the COVID-19 pandemic, online activities have become more firmly embedded in corporate practices, and the solidarity spirit awakened in times of crisis has guided many projects for sharing knowledge with different stakeholder groups – for example, the free Allegro Academy platform, the “Declaration of Responsible Sales” co-created by the ANG Group or the CyberLOTOS cyber security information collection. Companies have also published a number of reports and surveys, such as the “Bayer Barometer” and the “Climate Strategy Benchmark” by Go Responsible together with the UNEP/GRID-Warsaw Center or the Orange Polska report “Socio-digital exclusion in Poland. Phenomenon, trends, recommendations.”

Much attention was paid to shortening the supply chain, reducing food waste, caring for animal welfare and the environment, and supporting local suppliers. This year, when choosing suppliers and subcontractors, businesses paid attention to the ethical, social and environmental standards they met and to the certificates they held, including for OHS certificates. Some of such practices have turned into permanent company programmes, codes and purchasing policies. Carrefour Poland’s “Imperfect Carrots and Apples,” Stena Recycling’s “Code of Conduct for Business Partners” and a series of purchasing policies for sustainability in the supply chain published and applied by Lidl Polska are just a few examples.

Businesses demonstrated solidarity also in stakeholder relations. The practices we received were primarily oriented towards providing support to the hospitality industry, but also micro and small businesses and franchisees. Own employees, subcontractors and customers were not forgotten.

**48** companies

**65** good practices

Supplier relations were dominated by actions to support vendors with knowledge, resources and good practices.



# CONSUMER ISSUES



The ISO 26000 standard presents consumer issues as, for example, fair marketing practices, sustainable consumption, actions that take into account the needs of vulnerable and disadvantaged consumers, and preserving health and safety. The CSR business initiatives submitted for this year's Report are particularly relevant to the latter area, where, besides introducing remote or contactless customer service systems, companies have focused on cyber security. The health and safety category was among the most numerous (17 practices) category among all the 71 good practices (up from 107 last year, or 66%).

Equal priority was given to educational activities (16 practices); we can divide them into a few minor areas: saving and household budget management, good nutrition and meal planning, safe and responsible use of modern technologies, correct handling of waste electrical and electronic equipment, and conscious consumption. The various topics were presented to customers and employees as webinars, promotional and educational campaigns, on-site and online training, educational films, guides and even a TV programme.

Encouraging consumers to reduce food waste by, for example, the right interpretation of expiry dates on product packaging and use of apps that support the idea of zero waste (Too Good To Go) also found its way into the responsible consumption category (10 practices). That is not all. Companies have tried to respond to one of the forever key challenges in responsible consumption, i.e. drink driving. To this end, there were a few programmes and social campaigns: "Alkohol. Zawsze odpowiedzialnie" (Alcohol. Responsibly, Always.), "»Nigdy nie jeżdżę po alkoholu – #ZEROwymówek« z Andrzej Rysuje" (If I drink, I don't drive – #NOexcuses, with a Polish cartoonist Andrzej Rysuje), "Trzeźwo myślę" (Sum Sober Ergo Cognito).

opment stage, the year 2021 marks a period of important events and initiatives for combating climate change, for example, the "Fit for 55" package and the 26th UN Climate Change Conference – COP26. In response to emerging regulations as well as customer expectations, business engages in eco-friendly activity, and, for example, makes it easier for consumers to segregate waste. The category of customer facilitation (14 practices) also speaks about the pandemic reality – launch of remote service channels and digital tools.

Equally relevant today as in last year's Report (10 practices compared to 28 practices in the previous year) are the issues of activity for accessibility for groups at risk of exclusion (the elderly, people with impaired mobility, the blind people, people with visual impairments and people with other disabilities). One of such good practices (accessibility of products and services) is a contact channel for deaf people – an online connection with the Migam Translator service (Migam – "I use sign language"). A repeated corporate practice was also joining the nationwide "Quiet Hours" campaign designed specifically for people on the autism spectrum and with sensory hypersensitivity. Responsible marketing initiatives were also present in this year's Report, although they accounted for only 4% of all practices in the area of consumer issues.

**51** companies

**71** good practices

We cannot forget the (probably) biggest challenge for humanity in the 21st century. For many actors on the sustainable devel-



# LOCAL COMMUNITY INVOLVEMENT AND DEVELOPMENT



In the area of community involvement and development, companies reported practices in physical activity, safety, good neighborhoods, charity and philanthropy, adult education, children and youth education, social innovation, social investment, social campaigns, culture and the arts, societally involved marketing, health prevention, entrepreneurship development, job creation and skills development, NGO support, cooperation with universities, and sustainable cities

Above all, practices show that we have learned to live with the pandemic. The 2020 Report showed a shift of budgets from marketing, advertising or planned events that could not take place due to restrictions, to other activities. This left practices related to sustainable cities absent, and the categories of social innovation, social investment, societally involved marketing and preventive health appeared less frequently than in 2019. In 2021, despite the restrictions still in place, the number of practices in these categories increased significantly.

A noticeable issue is counteracting the effects of the pandemic, especially improving the well-being of employees, psychological issues and the mental health of children and young people, but also educators and teachers. In this area, we also find two practices, so far unseen in the Reports, which in their activity already fall within the scope of development aid and are implemented entirely outside Poland. One in Vietnam and the other in the Ivory Coast.

Traditionally, the most popular category is Charities and Philanthropy, with 142 practices. In this year's edition of the Report, we decided not to include popular and very often reported practices related to blood donation, the gift boxes for the poor, the Great Orchestra of Christmas Charity, and some employee fundraising events.

The number of practices in the sustainable cities category (10) came at a big surprise, in particular as since 2017, two times it hadn't had any representation in the Reports due to lack of practices,

and was represented symbolically in the others.

As in previous years, Goal 3. Good Health and Well-Being and Goal 4. Quality Education dominate among the SDGs. In this regard, the initiatives implementing Goal 17, related to strengthening the means of implementation and reinvigorating the global partnership for sustainable development, are particularly valuable; of them, there are 39 in this area, but we still see far too few of them for awareness of the goals not even to increase, but not to decrease over time.

**214** companies

**544** good practices

ABOUT 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 2000.

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.

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**COOPERATION WITH INTERNATIONAL ORGANISATIONS**



**SELECTED PUBLICATIONS IN 2021**

**COOPERATION IN POLAND**

15th edition of the CSR Reports Competition (in cooperation with Deloitte).

10th edition of the CSR Leaves competition of the Polityka magazine (held by Polityka weekly in partnership with the Responsible Business Forum and Deloitte).

15th Responsible Company Ranking, 2021 (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.

ABOUT RESPONSIBLE BUSINESS FORUM

**RBF IN NUMBERS / 2021**

**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.

**55** strategic partners  
**7** new Partners  
**26** meetings and webinars for Partners  
**8** meetings in the employee volunteering cycle

**DIVERSITY CHARTER IN POLAND**

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

**43** new signatories  
**9th** year of the Charter in Poland  
**8th** National Diversity Day

Publication of a new **Guide to the Polish Diversity Charter. Diversity unites us!**

**QUILL OF RESPONSIBILITY**

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

**52** applications

**PEOPLE WHO CHANGE BUSINESS AWARD**

An award granted to people who actively contributed to the promulgation of the concept of CSR and sustainable development in practice in 2019 and 2020.

**4th** edition  
**7** categories  
**12** prize winners

**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

**4** educational paths  
**141** participants of National CSR Knowledge Contest  
**18th** edition  
**15** ambassadors

INDEX

No	Company	Number of practices in the area						Total	
		Organizational governance	Human rights	Labour practices	The environment	Fair operating practices	Consumer issues		Community involvement and development
1.	<b>3M Poland</b>		3	1			4	8	
2.	<b>5 STRONA</b>				1		1	2	
3.	<b>7R</b>				1		1	1	
4.	<b>Accor Services Poland</b>			1			1	1	
5.	<b>Adamed Pharma</b>			6			4	10	
6.	<b>Agencja Reklamowa ArtGroup</b>						3	3	
7.	<b>ALDI</b>	1		1	4		3	9	
8.	<b>Allegro</b>	1	1	2	1	1	1	3	10
9.	<b>Alstom Konstal</b>		1	1	1		3	6	
10.	<b>AmRest Coffee</b>				4		1	5	
11.	<b>Anpharm Przedsiębiorstwo Farmaceutyczne</b>			4	3		3	10	
12.	<b>ANWIL</b>			6	2		2	10	
13.	<b>Aquanet Laboratorium</b>						1	1	
14.	<b>Aquanet</b>	2		1	3		1	7	
15.	<b>ARC Software</b>						2	2	
16.	<b>ArcelorMittal Poland</b>		2	6			2	10	
17.	<b>Architecture Snob</b>				1			1	
18.	<b>Asseco Poland</b>				1		2	3	
19.	<b>Auchan Retail Polska</b>			1	4		1	4	10
20.	<b>AVON COSMETICS POLSKA</b>		1				3	4	
21.	<b>Bank Gospodarstwa Krajowego</b>			2	1			3	
22.	<b>Bank Handlowy w Warszawie działający pod marką Citi Handlowy</b>		1	2	3		3	9	
23.	<b>Bank Millennium</b>				2		2	4	
24.	<b>Bank Pekao</b>	1	1	6			2	10	
25.	<b>BASF Polska</b>		1		2		5	8	
26.	<b>Bayer</b>					1	1	2	
27.	<b>Biofarm</b>						1	1	
28.	<b>Blue City</b>						2	2	
29.	<b>BNP Paribas Bank Polska</b>	2	2		1		2	2	9
30.	<b>BNP Paribas Securities Services</b>				2		3	5	
31.	<b>Bridgestone Poznań</b>			3	1		2	6	
32.	<b>Budimex</b>		1	5	1		3	10	
33.	<b>Canon Polska</b>				1		5	6	
34.	<b>Capgemini Polska</b>		2	3	1		3	9	
35.	<b>Carlsberg Polska</b>	1		3		1	4	9	
36.	<b>Carrefour Polska</b>				5	1	3	1	10
37.	<b>Casinos Poland</b>			1				1	
38.	<b>Castorama Polska</b>			3	2		3	8	

INDEX

No	Company	Number of practices in the area						Total	
		Organizational governance	Human rights	Labour practices	The environment	Fair operating practices	Consumer issues		Community involvement and development
39.	<b>CEMEX Polska</b>	1	1	2	2	2		2	10
40.	<b>Ceramika Tubądzin</b>				1				1
41.	<b>Clariter Poland</b>		1	3	1			2	7
42.	<b>CMS Cameron McKenna Nabarro Olswang Pośniak i Bejm</b>		1	2				5	8
43.	<b>Coca-Cola HBC Polska</b>			4	2	1			7
44.	<b>Coca-Cola Poland Services</b>				2	1			3
45.	<b>Columbus Energy</b>			3	4	1	1		9
46.	<b>Compensa</b>	2		5				2	9
47.	<b>Credit Agricole Bank Polska</b>		1	1	4		3	1	10
48.	<b>Credit Suisse Poland</b>		3	5	1			1	10
49.	<b>CSR Consulting</b>				2	2			4
50.	<b>CSRinfo</b>					3		1	4
51.	<b>Dalkia Polska</b>			1	2				3
52.	<b>Dalpo</b>			1	1			1	3
53.	<b>Danone</b>	1	1		1			2	5
54.	<b>DB CARGO POLSKA</b>		1	7	1			1	10
55.	<b>DB Schenker</b>			4					4
56.	<b>DCT Gdańsk</b>		1	1	2			3	7
57.	<b>Deloitte Polska</b>		3	1	4			1	9
58.	<b>dentsu Polska</b>			5				5	10
59.	<b>DIAGNOSTYKA</b>	1		1	1		3	2	8
60.	<b>Dimedic Limited</b>							6	6
61.	<b>DOZ</b>			3				6	9
62.	<b>DOZAMEL</b>			1				1	2
63.	<b>DrTusz</b>							1	1
64.	<b>Echo Investment</b>				2			1	3
65.	<b>Ecol-Group</b>				5				5
66.	<b>Egis Polska</b>	1	1	5	1			2	10
67.	<b>Eiffage Immobilier Polska</b>				2			2	4
68.	<b>Eiffage Polska Budownictwo</b>			2	1			1	4
69.	<b>Ekoenergetyka Polska</b>			4				2	6
70.	<b>ElektroEko Organizacja Odzysku Sprzętu Elektrycznego i Elektronicznego</b>				1		1		2
71.	<b>ElproSys</b>				2				2
72.	<b>Emitel</b>	3		7					10
73.	<b>Energa Grupa ORLEN</b>	1			3			5	9
74.	<b>ENERIS</b>			2	2			2	6
75.	<b>eobuwie.pl</b>							4	4

INDEX

No	Company	Number of practices in the area						Total	
		Organizational governance	Human rights	Labour practices	The environment	Fair operating practices	Consumer issues		Community involvement and development
76.	<b>EPP</b>						2	2	
77.	<b>epruf</b>			2				2	
78.	<b>Europ Assistance Polska</b>			1		1	1	3	
79.	<b>Europejski Fundusz Leasingowy</b>		1	2	2	2	2	9	
80.	<b>EY Polska</b>		3	1	1		4	9	
81.	<b>Fabryki mebli „FORTE”</b>	1		5	2		1	9	
82.	<b>FAMUR</b>						1	1	
83.	<b>Farm Frites Poland</b>						3	3	
84.	<b>Ferrero Polska Commercial</b>	3	2	2			2	9	
85.	<b>FleishmanHillard</b>					1		1	
86.	<b>FM Logistic</b>						1	1	
87.	<b>FORUM GDAŃSK</b>				1		3	4	
88.	<b>Fujitsu Technology Solutions</b>				6		1	7	
89.	<b>Fundacja Veolia Polska</b>				6	1	1	8	
90.	<b>Future Collars</b>		1				2	3	
91.	<b>Gdańsk Transport Company</b>			1	1		1	4	7
92.	<b>GE Medical Systems Polska</b>			1				1	
93.	<b>Generali Polska</b>			2				2	
94.	<b>Geotrans</b>		1	3	2			6	
95.	<b>Globe Trade Centre</b>	1			2			3	
96.	<b>Go Responsible</b>					1		1	
97.	<b>Goodvalley</b>				1			1	
98.	<b>Góraźdze Cement</b>			1	1		1	3	
99.	<b>GPEC</b>			4			1	5	
100.	<b>Grand Parade</b>		2	1			2	5	
101.	<b>Groupe SEB Polska</b>			2	5	1	2	10	
102.	<b>GRUPA AGORA</b>				3		7	10	
103.	<b>Grupa Amica</b>		1				7	8	
104.	<b>Grupa ANG</b>	2		2	1	2	1	8	
105.	<b>Grupa CCC</b>	2			7	1		10	
106.	<b>Grupa Enea</b>			2	2	1	1	4	10
107.	<b>Grupa Eurocash</b>				2	2	1	5	10
108.	<b>Grupa Kapitałowa LOTOS</b>	1		3	1	1		4	10
109.	<b>Grupa Maspex</b>						2	2	
110.	<b>Grupa MTP</b>						2	2	
111.	<b>Grupa Muszkietierów</b>						3	3	
112.	<b>Grupa OLX</b>					1	2	3	
113.	<b>Grupa Polsat Plus (Cyfrowy Polsat, Telewizja Polsat, Polkomtel)</b>	1			1		1	6	9

INDEX

No	Company	Number of practices in the area						Total	
		Organizational governance	Human rights	Labour practices	The environment	Fair operating practices	Consumer issues		Community involvement and development
114.	<b>Grupa Schiever w Polsce</b>			4	3	1			8
115.	<b>Grupa TAURON</b>			1	4		2	3	10
116.	<b>Grupa VELUX</b>			1	4			2	7
117.	<b>Grupa Żywiec</b>		1	2	6			1	10
118.	<b>GXO</b>			4				1	5
119.	<b>HCL</b>		1		1			2	4
120.	<b>Henkel Polska</b>		1	2	3	1	1	1	9
121.	<b>Hewlett Packard Enterprise Global Business Center</b>		1	5			1	3	10
122.	<b>Higma Service</b>			1				1	2
123.	<b>Hilti Poland</b>			1					1
124.	<b>Hochland</b>	1	1	1	4	1		2	10
125.	<b> Holding 1</b>			2					2
126.	<b>Horus Innowacyjne Materiały Przemysłowe</b>			1			1	1	3
127.	<b>HRLink</b>					3			3
128.	<b>HSBC w Polsce</b>			1					1
129.	<b>HSBC Service Delivery Polska</b>			5	1				6
130.	<b>Huawei Polska</b>		2					7	9
131.	<b>IKEA Retail</b>				4		1	3	8
132.	<b>Infosys Poland</b>			1	2			1	4
133.	<b>ING Bank Śląski</b>		1	3	3		1	2	10
134.	<b>ING Tech Poland</b>		1	3				6	10
135.	<b>Intelligent Logitic Solutions</b>			1					1
136.	<b>InterKadra</b>			4	2			2	8
137.	<b>intive</b>		2	2	2			2	8
138.	<b>Intrum</b>	1		2			1		4
139.	<b>Jastrzębska Spółka Węglowa</b>			4	2			4	10
140.	<b>Jeronimo Martins Polska</b>			1	2	1	1	5	10
141.	<b>Jet Line</b>							2	2
142.	<b>Job Impulse</b>		2	1					3
143.	<b>KABAK</b>				1			1	2
144.	<b>Kaufland Polska Markety</b>			1	3		3	3	10
145.	<b>KGHM Polska Miedź</b>			4				6	10
146.	<b>KNK PRODUCTION &amp; DEVELOPMENT</b>				4				4
147.	<b>Kompania Piwowarska</b>			2	2		1	4	9
148.	<b>Kopalnia Soli „Wieliczka”</b>			2	2			4	8
149.	<b>KPMG w Polsce</b>	1		3	1			5	10
150.	<b>Krajowy Integrator Płatności</b>			1					1
151.	<b>Kronospan KO</b>			1	1			2	3

INDEX

No	Company	Number of practices in the area						Total
		Organizational governance	Human rights	Labour practices	The environment	Fair operating practices	Consumer issues	
152.	Kronospan Mielec			1			2	3
153.	Kronospan Polska		1	3	1		4	9
154.	KRUK			2	2	1	1	9
155.	Kuehne+Nagel	1	1	1	5	1		9
156.	KUKE			1			1	2
157.	Kwartz				2			2
158.	Leroy Merlin Polska	1		4	3		1	9
159.	Lewiatan Holding				1	1	2	4
160.	Lidl Polska		1		8	1		10
161.	L'Oréal Polska		1	1	2		3	7
162.	LOTTE Wedel	1	1	2	2	2	1	10
163.	LPP		1	3	2		4	10
164.	Lubelski Węgiel Bogdanka	1		3	2		4	10
165.	LUX MED			2	3	2	3	10
166.	Lyreco Polska	1		1	7		1	10
167.	MAKRO Polska	2		1	4	1	1	10
168.	Matopolska Agencja Rozwoju Regionalnego	1		2		3	4	10
169.	Many Mornings		1		2		7	10
170.	Mars Polska			3			5	8
171.	Mastercard Europe Oddział w Polsce						1	2
172.	mBank	1		1	2		2	10
173.	McCormick Polska						1	1
174.	McDonald's Polska				1			1
175.	Merck Business Solutions Europe			3	1			4
176.	Międzynarodowe Targi Gdańskie				1		1	2
177.	Międzynarodowy Port Lotniczy im. Jana Pawła II Kraków-Balice						3	3
178.	MindBlowing				2		1	3
179.	Minkiewicz Urzędowski Sobolewski Torba i Partnerzy Radcowie Prawni					1	4	5
180.	Mondelēz International w Polsce				2	1		3
181.	mPTech						3	3
182.	Nationale-Nederlanden		1	3			6	10
183.	NatWest		5	2			1	8
184.	Nestlé Polska				2		1	7
185.	Nhood Polska	1			3		2	10
186.	Nieagencja		1				2	3
187.	Nowy Styl				2	3	2	7
188.	NSG Group właściciel marki Pilkington		1	3			1	5

INDEX

No	Company	Number of practices in the area						Total
		Organizational governance	Human rights	Labour practices	The environment	Fair operating practices	Consumer issues	
189.	NU-MED Centrum Diagnostyki i Terapii Onkologicznej Katowice						2	2
190.	Fundacja Nutricia						1	2
191.	OBI	1		1	3			5
192.	Objectivity		1	4			4	9
193.	Orange Polska	3	1		2	1	1	10
194.	Ørsted Polska				1			1
195.	P.P.H. WObit E.K.J. Ober			1			5	6
196.	Panattoni				8			8
197.	Pelion	1		3	2		1	7
198.	Pepco	1		2	2		5	10
199.	PepsiCo Consulting Polska				1			1
200.	PGE Polska Grupa Energetyczna	1		2	3	1	1	10
201.	Pharmalink						1	1
202.	PHARMAPPOINT						1	1
203.	Philip Morris Polska		3	4	1	1		9
204.	PKO Bank Polski	1		1		1	1	4
205.	PKP CARGO			5	1		1	7
206.	PKP Energetyka			4	1		2	7
207.	Planko			1		1		2
208.	Polenergia	1	1	1	3		3	9
209.	Polpharma			5	2	2		9
210.	Polski Fundusz Rozwoju			1	1		7	9
211.	Polski Koncern Naftowy ORLEN	1		2	2		4	9
212.	Polskie Górnictwo Naftowe i Gazownictwo			3	3		2	8
213.	Polskie Sieci Elektroenergetyczne	2			1		2	5
214.	Poznański Park Naukowo-Technologiczny			2	1	1	1	5
215.	Procter & Gamble Polska		1		1		4	6
216.	Provident Polska	1	1	2	1		4	9
217.	Pulire część grupy Samsic Polska		1					1
218.	PwC		1	2	2		4	9
219.	PZU	1		2	3		2	8
220.	PZU Zdrowie			2	1		2	10
221.	Refinitiv Poland			2				2
222.	Rekopol Organizacja Odzysku Opakowań				3		1	4
223.	RELATIONS MARIA PAWŁÓW					1		1
224.	Robert Bosch		1		1		2	4
225.	ROBYG	2	1		5		1	9

INDEX

No	Company	Number of practices in the area						Total
		Organizational governance	Human rights	Labour practices	The environment	Fair operating practices	Consumer issues	
226.	Rödl & Partner	1	2	5	1		1	10
227.	Rossmann SDP						4	4
228.	Sabre Polska		1	3				4
229.	Samsung			4			6	10
230.	Sanofi		1	3	2		4	10
231.	Santander Bank Polska	1	1	3		1	4	10
232.	Santander Leasing			3	2		1	6
233.	Savills Polska			1				1
234.	SEGRO Poland				4		2	6
235.	Sela			2			4	6
236.	Servier Polska						2	2
237.	Shell Polska		1	2	4			7
238.	SimCorp		1	3			1	5
239.	Skanska Residential Development Poland			2	3	2		7
240.	Skanska			4	3			7
241.	Sodexo Polska	1	4	3	2			10
242.	Solaris Bus & Coach	3		1	3	1	2	10
243.	Sopockie Towarzystwo Ubezpieczeń ERGO Hestia			4	4	1	1	10
244.	Speedmail						1	1
245.	Stena Recycling	1		1	1	1	1	6
246.	Studio 102					1	1	2
247.	SumiRiko Poland			5	1		3	9
248.	SuperDrob						1	1
249.	Szeptszum						1	1
250.	Świętokrzyskie Kopalnie Surowców Mineralnych				1		3	4
251.	Ten Square Games		1	2			6	9
252.	Terra				2			2
253.	TIM	1		2	1	2	4	10
254.	T-Mobile Polska		1		4	1	3	9
255.	Totalizator Sportowy			1	1	1	7	10
256.	Trend Micro Polska						1	1
257.	TVN		2	3	1		1	7
258.	Uber Poland						1	1
259.	Uni-logistics						1	1
260.	Unum Życie TUIR	1	1	2			1	5
261.	VanityStyle	1		5	1	1	2	10

INDEX

No	Company	Number of practices in the area						Total
		Organizational governance	Human rights	Labour practices	The environment	Fair operating practices	Consumer issues	
262.	Vantage Development	2		2			1	5
263.	Velvet CARE				1			1
264.	Veolia Energia Warszawa				1		1	2
265.	VGL Solid Group			5	2		2	9
266.	Volkswagen Motor Polska		1	2	2		4	9
267.	Volkswagen Poznań	1					2	3
268.	Walstead Central Europe/Walstead Kraków	1		4	5			10
269.	Wawel				2	1	4	7
270.	Wirtualna Polska	1	1		3			5
271.	WIŚNIEWSKI				1		1	2
272.	Wodociągi Miasta Krakowa	1		3	4		2	10
273.	wonga.pl	2		6	1	1		10
274.	WP Law Kancelaria Prawna Woźniccy & Partners	1	1	1	2		2	7
275.	Wunderman Thompson Technology			4			3	7
276.	Wyborowa Pernod Ricard			1	2			3
277.	Wytwórnia Sprzętu Rehabilitacyjnego COMFORT						2	2
278.	Zakład Utylizacyjny	1		1	4		1	7
279.	Zarząd Transportu Metropolitalnego	1	1	1		1	1	6
280.	Zentiva Polska			1			2	3
281.	Związek Pracodawców Polski Przemysł Spirytusowy					1		1
282.	Żabka Polska		1	1	4	1	2	10
283.	Żywiec Zdrój	1			2			3

SUSTAINABLE DEVELOPMENT GOALS



**1 NO POVERTY**  
**Goal 1**  
**66 practices**

End poverty in all its forms everywhere

**2 ZERO HUNGER**  
**Goal 2**  
**25 practices**

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

**3 GOOD HEALTH AND WELL-BEING**  
**Goal 3**  
**519 practices**

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

**4 QUALITY EDUCATION**  
**Goal 4**  
**410 practices**

Ensure inclusive and quality education for all and promote lifelong learning

**5 GENDER EQUALITY**  
**Goal 5**  
**130 practices**

Achieve gender equality and empower all women and girls

**6 CLEAN WATER AND SANITATION**  
**Goal 6**  
**32 practices**

Ensure access to water and sanitation for all

**7 AFFORDABLE AND CLEAN ENERGY**  
**Goal 7**  
**73 practices**

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

**8 DECENT WORK AND ECONOMIC GROWTH**  
**Goal 8**  
**320 practices**

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

**9 INDUSTRY, INNOVATION AND INFRASTRUCTURE**  
**Goal 9**  
**136 practices**

Build resilient infrastructure, promote sustainable industrialization and foster innovation

**10 REDUCED INEQUALITIES**  
**Goal 10**  
**268 practices**

Reduce inequality within and among countries

**11 SUSTAINABLE CITIES AND COMMUNITIES**  
**Goal 11**  
**226 practices**

Make cities inclusive, safe, resilient and sustainable

**12 RESPONSIBLE CONSUMPTION AND PRODUCTION**  
**Goal 12**  
**368 practices**

Ensure sustainable consumption and production

**13 CLIMATE ACTION**  
**Goal 13**  
**328 practices**

Urgent action to combat climate change and its impacts

**14 LIFE BELOW WATER**  
**Goal 14**  
**20 practices**

Conserve and sustainably use the oceans, seas and marine resources

**15 LIFE ON LAND**  
**Goal 15**  
**93 practices**

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

**16 PEACE, JUSTICE AND STRONG INSTITUTIONS**  
**Goal 16**  
**63 practices**

Promote just, peaceful and inclusive societies

**17 PARTNERSHIPS FOR THE GOALS**  
**Goal 17**  
**134 practices**

Revitalize the global partnership for sustainable development

# 20 EDITIONS

OF THE "RESPONSIBLE BUSINESS IN POLAND. GOOD PRACTICES" REPORT



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