

Predstavitev obveznega izpolnjevanja ESG poročil

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Infinite Pure Solutions



EF

UNIVERZA V LJUBLJANI
Ekonomska fakulteta



PURE SOLUTIONS

ESG ni nekaj novega – KAJ JE DRUGAČE?

EU ZELEN DOGOVOR

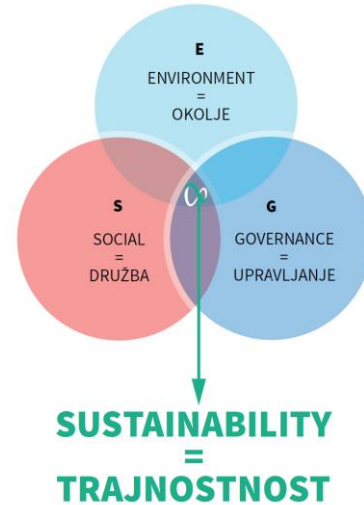
- podnebna nevtralnost do 2050
- sodobno in konkurenčno gospodarstvo
- rast ločena od uporabe primarnih virov (krožnost)
- socialno pravičen prehod

FINANCIRANJE TRAJNOSTNE RASTI

- preusmeritev finančnih tokov v trajnostne investicije
- integracija trajnostnih tem v sisteme obvladovanja tveganj
- dolgoročna perspektiva

POROČANJE

- CSRD (Direktiva o poročanju podjetij glede trajnostnosti)
- EU Taksonomija (seznam trajnostnih gospodarskih dejavnosti)
- CSDDD (Direktiva o skrbnem pregledu v podjetjih glede trajnostnosti)



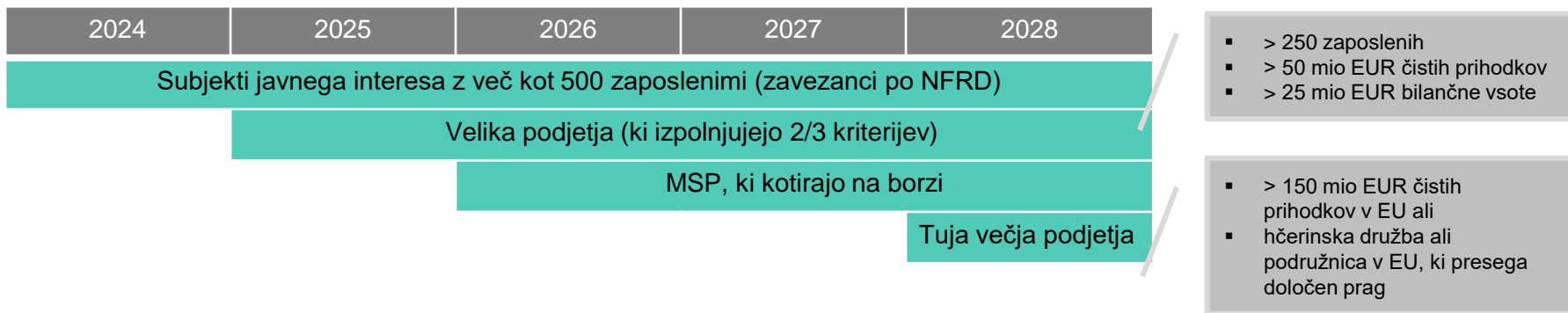
Gre za **okoljske (E)**, **družbene (S)** in **upravljalvske (G)** vidike poslovanja.

Nefinančni kazalniki poslovanja, ki prikazujejo trajnostnost poslovanja podjetja.

CSRD

Corporate Sustainability Reporting Directive

Pravila in predpisi o poročanju podjetij o trajnostnosti.



CSRD & ESRS standardi



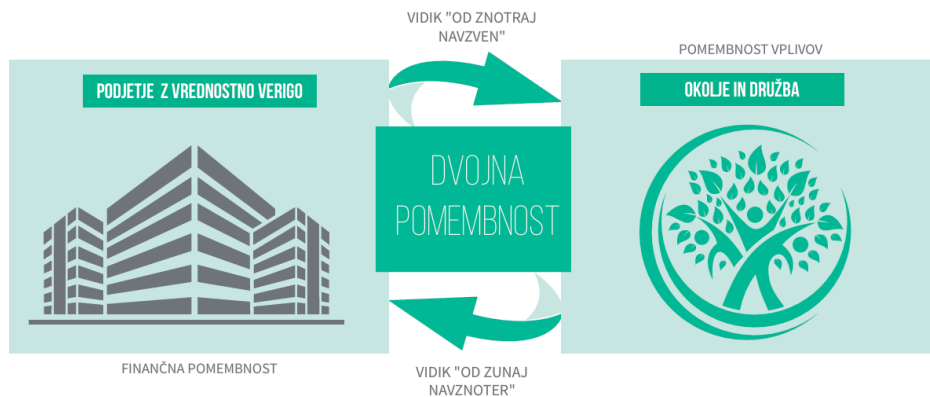
Evropska svetovalna
skupina za
računovodsko
poročanje

je
pripravila



Glavna pričakovanja CSRD direktive

1. DVOJNA MATRIKA POMEMBNOСТИ
2. SKRBI PREGLED (Sustainability due diligence)
3. VPLIVI V **VREDNOSTNI VERIGI** PODJETJA
4. ŠIRŠI TRAJNOSTNI OKVIR IN DRUŽBENI CILJI (time horizons, transitional provisions)
5. OBVEZNO ZAGOTOVILO (omejeno/sprejemljivo)



Glavna pričakovanja gostov in hotelirjev



80% turistov meni, da je pomembno, da potujejo bolj trajnostno.



49 % turistov meni, da so trajnostne možnosti predrage.

Vir: Booking.com

„SAY – DO GAP“

58 %

Energetska
učinkovitost

38 %

Zmanjšanje
odpadkov

28 %

Varčevanje
z vodo

23 %

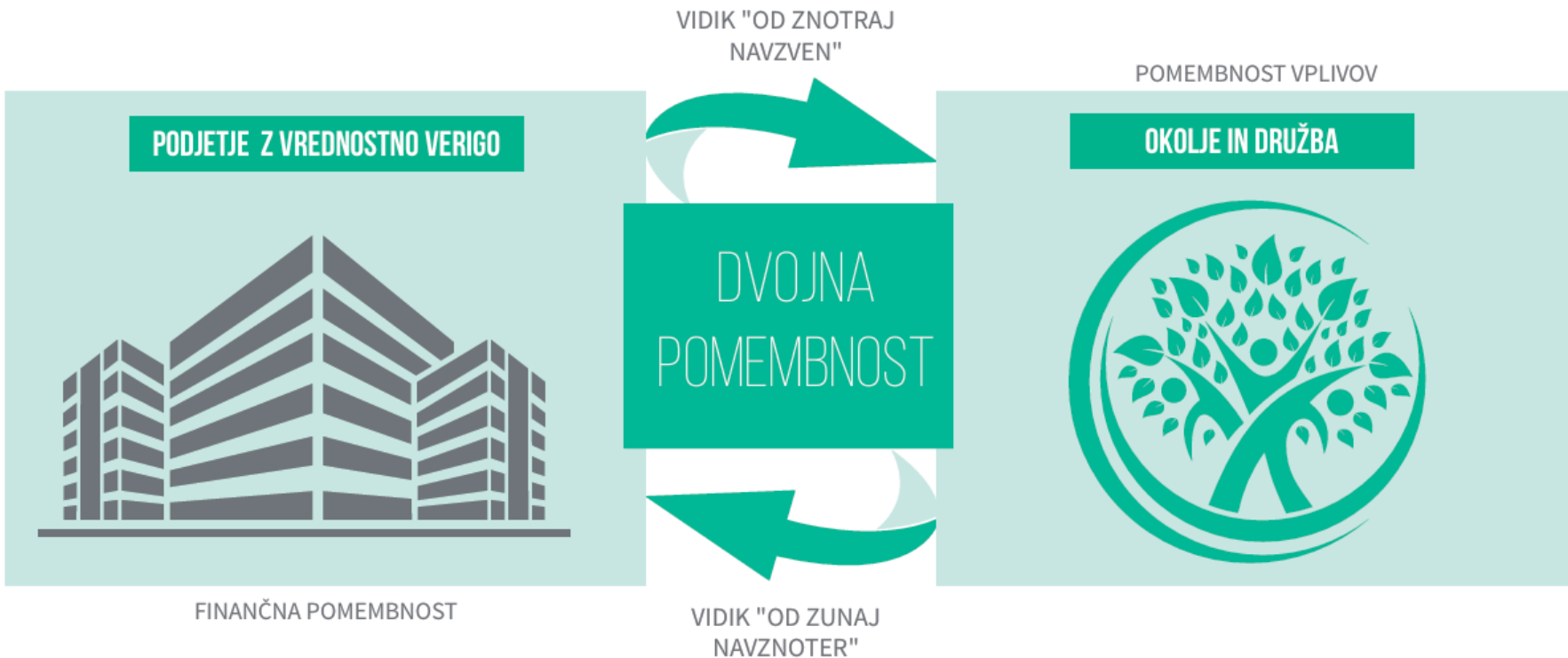
Ohranjanje
naravnih virov

22 %

Vključenost in
dostopnost

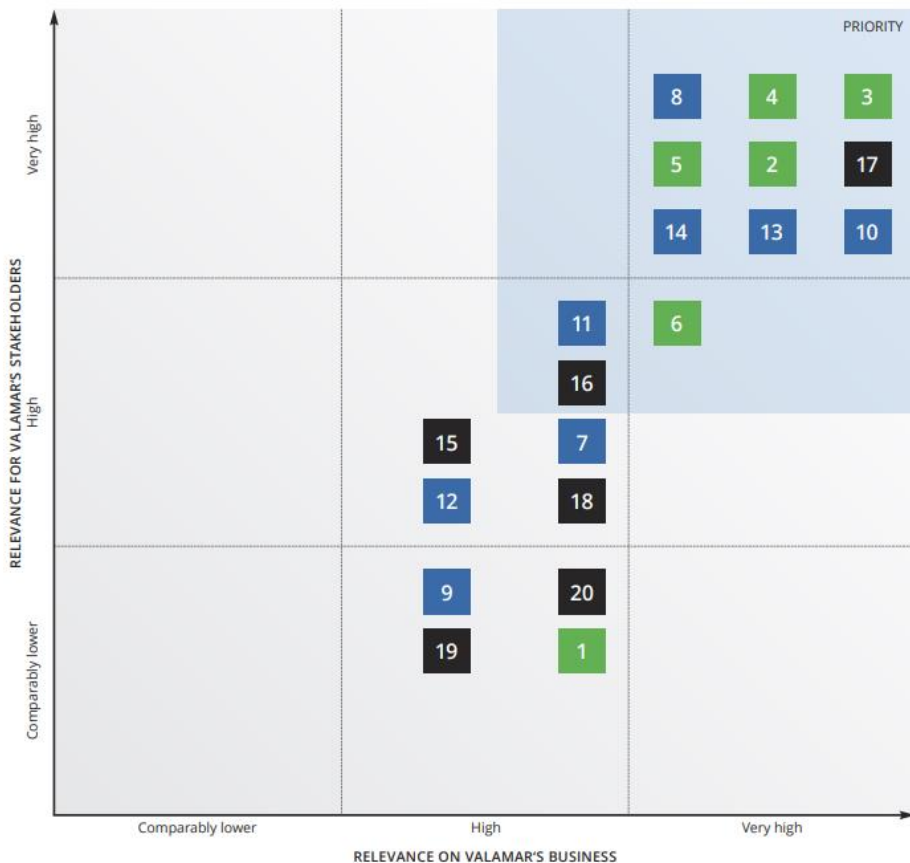
Vir: European Accommodation Barometer

DVOJNA POMEMBNOST





VALAMAR



ENVIRONMENTAL

- 1 Biodiversity in destinations
- 2 Climate protection
- 3 Energy reduction and renewables
- 4 Waste reduction and circular economy
- 5 Water management
- 6 Responsible procurement



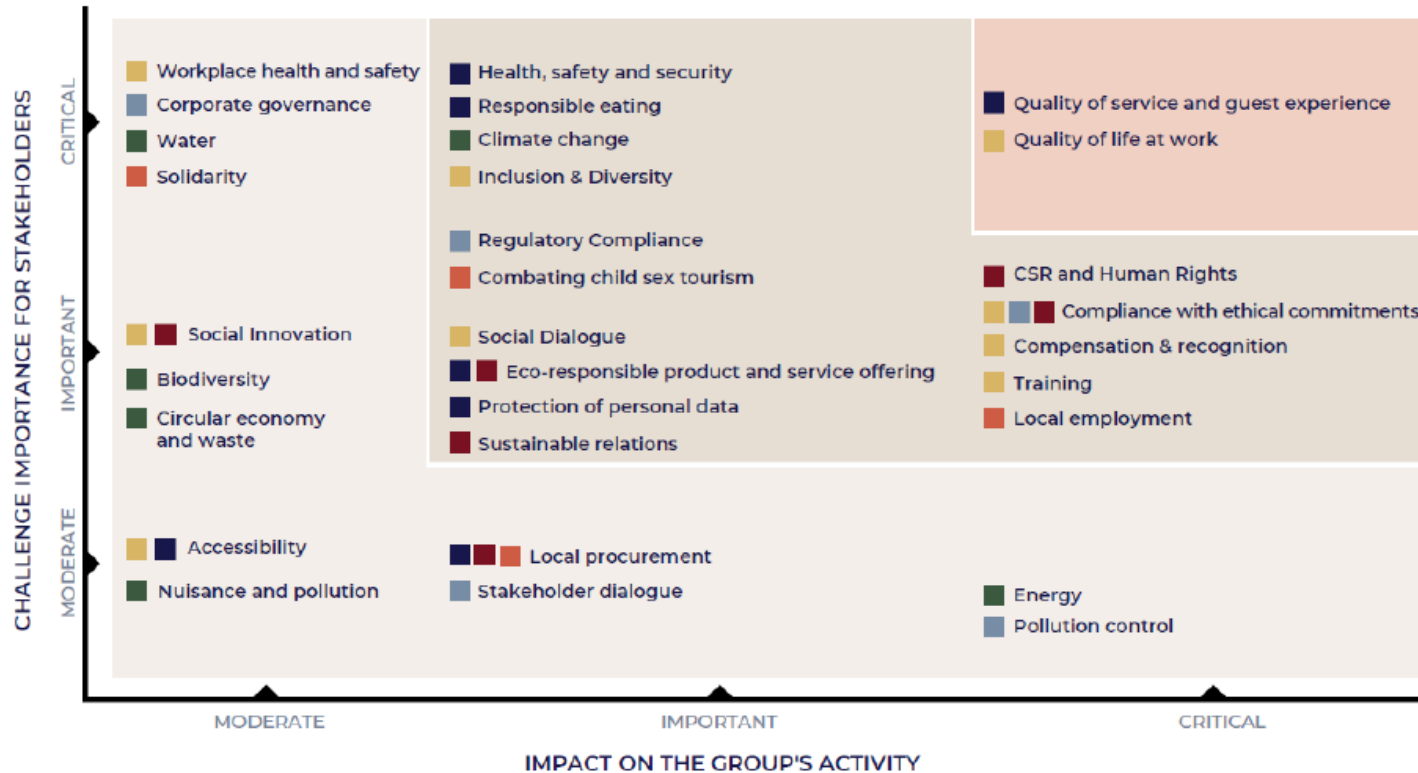
SOCIAL

- 7 Community welfare (economic, social, employment)
- 8 Employee development and wellbeing
- 9 Inclusion and diversity
- 10 Workplace health and safety
- 11 Human rights protection
- 12 Suppliers' innovation and transparency
- 13 Competitive working conditions
- 14 Local employment and ensuring year-round income



GOVERNANCE

- 15 Stakeholder dialogue
- 16 Business ethics and compliance
- 17 Corporate governance and risk management
- 18 Sustainable suppliers
- 19 External validation
- 20 Economic impact on communities



dnevno / tedensko / mesečno
spremljamo

#nove kupce
#nova naročila
obrat zalog
prihodke
...

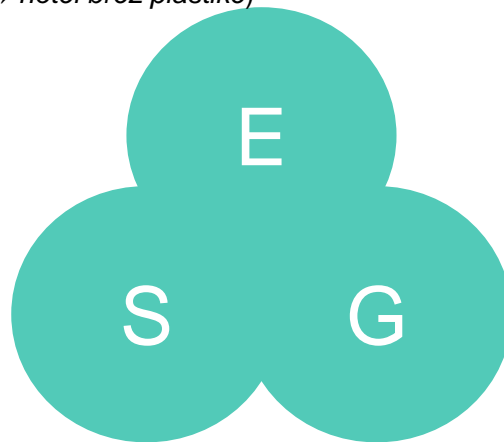
?

CO2e emisije
#odpadki
zadovoljstvo zaposlenih
...



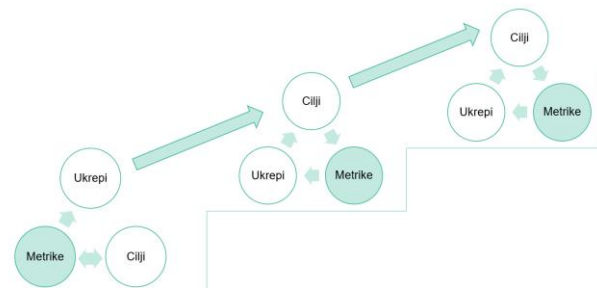
Primeri kazalnikov

- Podnebne spremembe (→ *emisije TGP*)
- Onesnaževanje (→ *količina odpadkov*)
- Vodni in morski viri (→ *poraba vode*)
- Biotska raznovrstnost & ekosistemi (→ *nastanitveni obrati, ki so na območjih z vplivom na biotsko raznovrstnost*)
- Raba virov & krožno gospodarstvo (→ *hotel brez plastike*)



- Lastni zaposleni (→ *% žensk v upravnem odboru*)
- Delavci v vrednostni verigi (→ *# nesreč pri delu*)
- Skupnosti (→ *# štipendistov*)
- Potrošniki & končni uporabniki (→ *# zadovoljstvo gostov*)

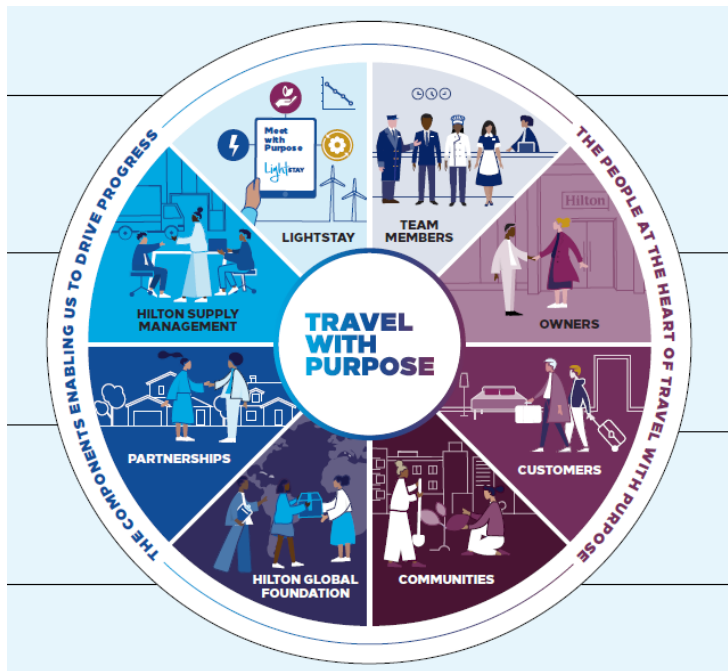
- Poslovno ravnanje (→ *povprečen čas plačila računov*)








Hilton

HOTELS & RESORTS



BY 2030, WE ARE COMMITTED TO:

 CAREERS	 COMMUNITIES	 CONDUCT
<p>Creating 5M learning and growth opportunities for Team Members and communities with a focus on underrepresented groups</p> <p>Aspire to reach 50% Gender Diversity at our corporate leadership levels globally by 2027</p> <p>Aspire to reach 25% Ethnic Diversity at our corporate leadership levels in the U.S. by 2027</p>	<p>Meaningfully impacting 20M community members through:</p> <ul style="list-style-type: none"> • Local support • Disaster relief • Economic opportunities 	<p>Promoting responsible, inclusive conduct across our value chain operations</p>



Hilton

HOTELS & RESORTS

S SOCIAL CREATING AN ENGINE OF OPPORTUNITY

GOAL STATUS LEGEND

- Ongoing
- Making progress
- On track
- Complete

SDGs	HILTON'S 2030 GOALS	PROGRESS AND MILESTONES	STATUS
CAREERS	Create 5 million cumulative learning and career growth opportunities for Team Members and communities with a focus on underrepresented groups	<ul style="list-style-type: none"> Created a total of 15M+ learning and career growth opportunities since 2022, including 860K+ in 2023 	
	Aspire to achieve global gender parity and 25% U.S. ethnic representation at our corporate leadership levels by the end of 2027	<ul style="list-style-type: none"> As of year-end 2023 our corporate leadership is 42% women (global) As of year-end 2023 our corporate leadership is 20% ethnically diverse (US) 	
COMMUNITIES	Meaningfully impact 20 million community members	<ul style="list-style-type: none"> Hilton and the HGF meaningfully impacted community members through local support, disaster relief efforts and economic opportunities, collectively impacting 5.48M+ community members since 2022 	
	Contribute 10 million volunteer hours	<ul style="list-style-type: none"> Achieved 25M+ total reported volunteer hours since 2017, including 377K+ in 2023 	
	Award 300+ Action Grants for hotel-led social and environmental impact projects that provide local support for our communities	<ul style="list-style-type: none"> Awarded 117 Action Grants since 2022 to nonprofit organizations around the globe for hotel-led social and environmental impact projects 	
	Participate in food donation programs, where allowed by law (managed hotels)	<ul style="list-style-type: none"> Required all managed hotels in North America to have a food donation program 	
	Design, standup and activate a disaster relief program to support our community members and Team Members	<ul style="list-style-type: none"> Revised and implemented Disaster Response Playbook Distributed nearly \$4 million in critical financial support to 6K+ Team Members impacted by disasters, crisis and personal hardship instances since 2014, including \$865K+ to 3.4K+ Team Members in 2023 	
CONDUCT	Leverage our large global footprint and deep integration within our communities to expand local sourcing and business with diverse and small suppliers	<ul style="list-style-type: none"> Achieved sourcing from 2,200+ diverse and small businesses and our supplier spend with these valued partners exceeded \$467 million in 2023 Dedicated substantial efforts to elevate locally sourced food offerings in the EMEA region including in the United Kingdom (UK) the Netherlands, Germany, Egypt, the UAE and Saudi Arabia 	
	Embed ESG due diligence across our supply chain and partner with suppliers to advance positive impact	<ul style="list-style-type: none"> Launched the Human Rights Questionnaire (HRQ) within our supplier risk management tool to assess human rights risks associated with high-spend and high-risk suppliers Achieved EcoVadis ESG ratings for 30% of key suppliers across our Americas and EMEA regions; 19% of rated suppliers are engaged in corrective actions 	
	Promote responsible sourcing of beef, poultry, pork, eggs, seafood and produce from third-party recognized and/or certified suppliers across our managed hotels	<ul style="list-style-type: none"> Continued to make progress on responsible sourcing of beef, poultry, pork, eggs, seafood and produce. Learn more about our progress on our responsible sourcing goals 	
	Engage guests in supporting responsible travel and destination stewardship	<ul style="list-style-type: none"> Continued to support sustainable travel through offering EV chargers, sustainable meetings and events and low carbon menu offerings 	

ESG INDICATORS FOR THE VALAMAR GROUP 2023*



VALAMAR

TRACKING 12 ESG GOALS

GOAL	KPI
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ENVIRONMENT

1 DECARBONISATION IN SCOPE 1 AND 2	SCOPE 1 AND 2 EMISSION INTENSITY
2 15% OF SOLAR ELECTRIC ENERGY	OWN ELECTRIC ENERGY PRODUCED FROM RENEWABLE SOURCES
3 HIGHEST SEA QUALITY	ADRIATIC SEA QUALITY IN ALL OUR DESTINATIONS (EEA)
4 REFORESTATION AND 80,000 TREES PROGRAM	MANAGED TREES
5 RECYCLE RATE HIGHER THAN EU AVERAGE	REDIRECTED WASTE RATE
6 LOW WATER WITHDRAWAL INTENSITY (0.55 m ³ /OCC. ROOM)	WATER WITHDRAWAL INTENSITY
7 REMOVING SINGLE-USE PLASTIC	SINGLE-USE PLASTIC USAGE

SOCIAL

8 SHARE OF DOMESTIC EMPLOYEES 70%	DOMESTIC EMPLOYEES
9 SHARE OF LOCAL FOOD 80%	SHARE OF LOCAL FOOD & BEVERAGES
10 ESG INVESTMENTS WORTH EUR 50 MILLION	TOTAL ESG INVESTMENTS

GOVERNANCE

11 SHARE OF RESPONSIBLE SUPPLIERS 80%	VALUE SHARE OF RESPONSIBLE SUPPLIERS
12 100% PROPERTIES WITH SUSTAINABILITY CERTIFICATES	SUSTAINABILITY CERTIFICATES

ENERGY	Unit	2018	2019	2020	2021	2022	2023
Total energy consumption	MWh	114,437	118,320	51,911	81,745	106,663	107,728
Total intensity of energy consumption	kWh/occ. room	41.28	40.18	48.45	38.91	36.08	35.72

ENERGY FROM OIE	Unit	Base year 2015	2018	2019	2020	2021	2022	2023
Total energy consumption from renewable sources	MWh		76,219	82,941	38,311	63,019	64,042	79,215
Total energy consumption from renewable sources	%		66.60%	70.10%	73.80%	77.09%	60.04%	73.53%
Electrical energy from renewable sources	%	86.20%	100%	100%	100%	100%	80%	100%

GREENHOUSE GAS EMISSIONS	Unit	Base year 2015	2018	2019	2020	2021	2022	2023
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Scope 1 direct emissions

Emissions	tCO ₂ e	7,643	9,319	7,782	3,094	4,505	7,167	8,373
Emissions intensity	kgCO ₂ e/occ. room	3	3.2	2.6	2.9	2.1	2.4	2.8

Scope 2 indirect emissions

Emissions	tCO ₂ e	17,848	2,705	0	0	0	2,759	27
Emissions intensity	kgCO ₂ e/occ. room	7.1	0.9	0	0	0	0.9	0.0

Scope 1 and 2

Emissions	tCO ₂ e	25,491	12,024	7,782	3,092	4,505	9,926	8,383
Emissions intensity	kgCO ₂ e/occ. room	10.1	4.2	2.6	2.9	2.1	3.1	2.8

ADRIATIC SEA / BIODIVERSITY	Unit	Base year 2015	2018	2019	2020	2021	2022	2023
Beaches with Blue Flag certificate	total	14	14	14	-	-	15	16
Beaches with Blue Flag certificate	% beaches	28%	28%	28%	-	-	29%	31%
Excellent quality of the Adriatic sea in our destinations (EEA)		95.60%	95.60%	95.60%	95.60%	95.60%	100%	100%

LOCAL FOOD	Unit	Base year 2015	2018	2019	2020	2021	2022	2023
Food and beverages from local and domestic producers	%	-	73%	75%	77%	78%	78%	78%

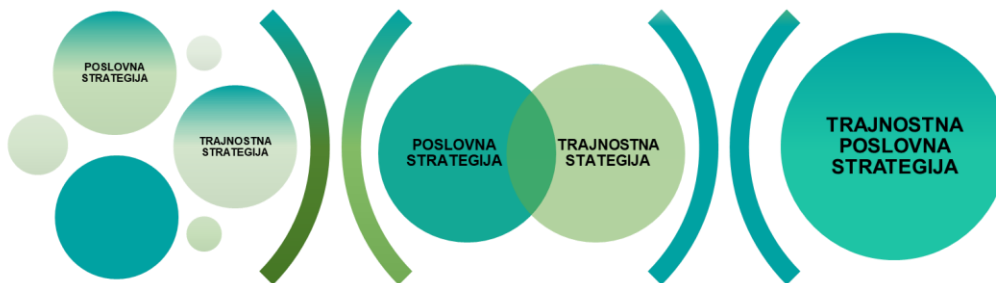
Priložnosti in izzivi

Priložnosti

- Krepitev ugleda in zaupanja
- Lažji dostop do financiranja in naložb
- Znižanje stroškov in večja učinkovitost procesov
- Dolgoročna odpornost in stabilnost
- Konkurenčna prednost
- Privabljanje kadrov

Izzivi

- Obširna regulacija – potreben čas, strokovno znanje
- Podatki (kakovost, zbiranje, obvladovanje, razumevanje – digitalizacija, nivo skupine)
- Integracija v redni sistem poslovanja
- Prenos znanja
- Komunikacija – zeleno zavajanje



Kako naprej?



**Vključujoč
pristop**



**Cilji
ter aktivnosti za
doseganje ciljev**



**Vključenost v
poslovno
strategijo**





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