

HOUSE

of Sustainability



Marianne Bogle, CSR Sweden
**My main role is to capture trends & topics
that are current and relevant for the
member companies in CSR Sweden.**





**Build networks,
have good
relationships with
relevant
stakeholders from
academia, civil
society and
authorities.**



Members CSR Sweden

Skellefteå Kraft	Boardmember (Chair)
Vattenfall	Boardmember
LKAB	Boardmember
Sodexo	Boardmember
PostNord	Boardmember
Vinge	Boardmember
Tietoevry	Boardmember
E.ON	
Embracer	
Aino Health	
Löfbergs	
Edisen	



Partners

CSR Europe: since the start 2003



WBCSD: since 2023



The Sustainability Road for CSR Sweden



FROM



TO





**CSR for the state of
Sweden:
TRADE and/or AID**

CSR/Sustainability in Sweden

- Global Compact 2000/Globalt Ansvar 2003
- CSR Ambassador 2002, Ministry of Foreign Affairs, (Mia Horn af Rantzien 2002-2004)
- The Swedish state-owned companies, demand reporting according to GRI since 2008.





OECD Guidelines for multinational enterprises



UN Guiding Principles on Business and Human Rights



ILO Tripartite Declaration on Principles concerning Multinational Enterprises and Social Policy (MNE Declaration)



The Swedish Institute



*"SI informs about Sweden abroad and enables international exchanges and collaborations. The goal is to put Sweden on the map and build good relations with individuals, organizations and other countries. **If the outside world has a high level of trust in Sweden, the conditions for trade, investments, tourism and cultural exchanges increase.***

*It will also be easier to attract international talent and to contribute to **global sustainable development.***







JACQUES DELORS



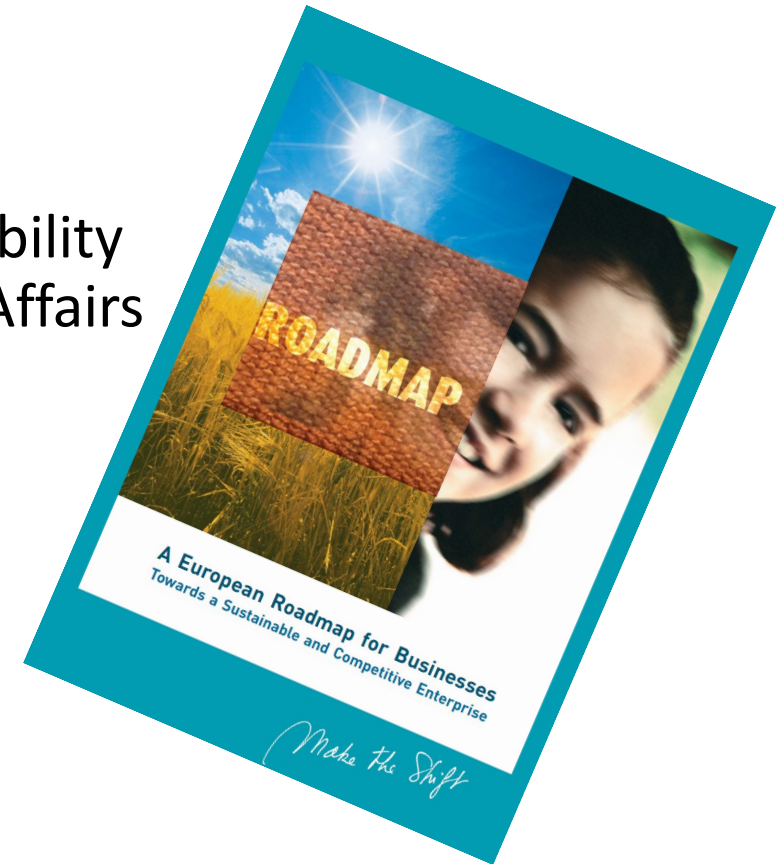
French politician who served as the eighth president of the European Commission from 1985 to 1995. Delors played a key role in the creation of the single market, the euro and the modern European Union.

Initiator of the business network that is now **CSR Europe** to have a dialogue with a business community that wanted to take a social responsibility, i.e. CSR.

a CSR agenda that had a strong focus on jobs, education and employment

Brussels/EU/CSR Europe

- White papers
- Policy Co-ordinator for Corporate Social Responsibility
European Commission's DG Employment, Social Affairs
and Inclusion
- 2006: "CSR: voluntarily and above what the law"



2011

Corporate Sustainability Responsibility

The responsibility of enterprises for their impacts on society and environment

A process to integrate social, environmental, ethical and human rights concerns into their operations and core strategy, in close collaboration with their stakeholders, with the aim of:

1. Maximising the creation of shared value for their owners/shareholders and for their other stakeholders and society at large (...) through a long-term strategic approach to CSR,... and the development of innovative products, services and business models...
2. Identifying, preventing and mitigating their possible adverse impacts (...) through riskbased due diligence, including through their supply chains. Respect for applicable legislation, and for collective agreements between social partners, is a prerequisite.

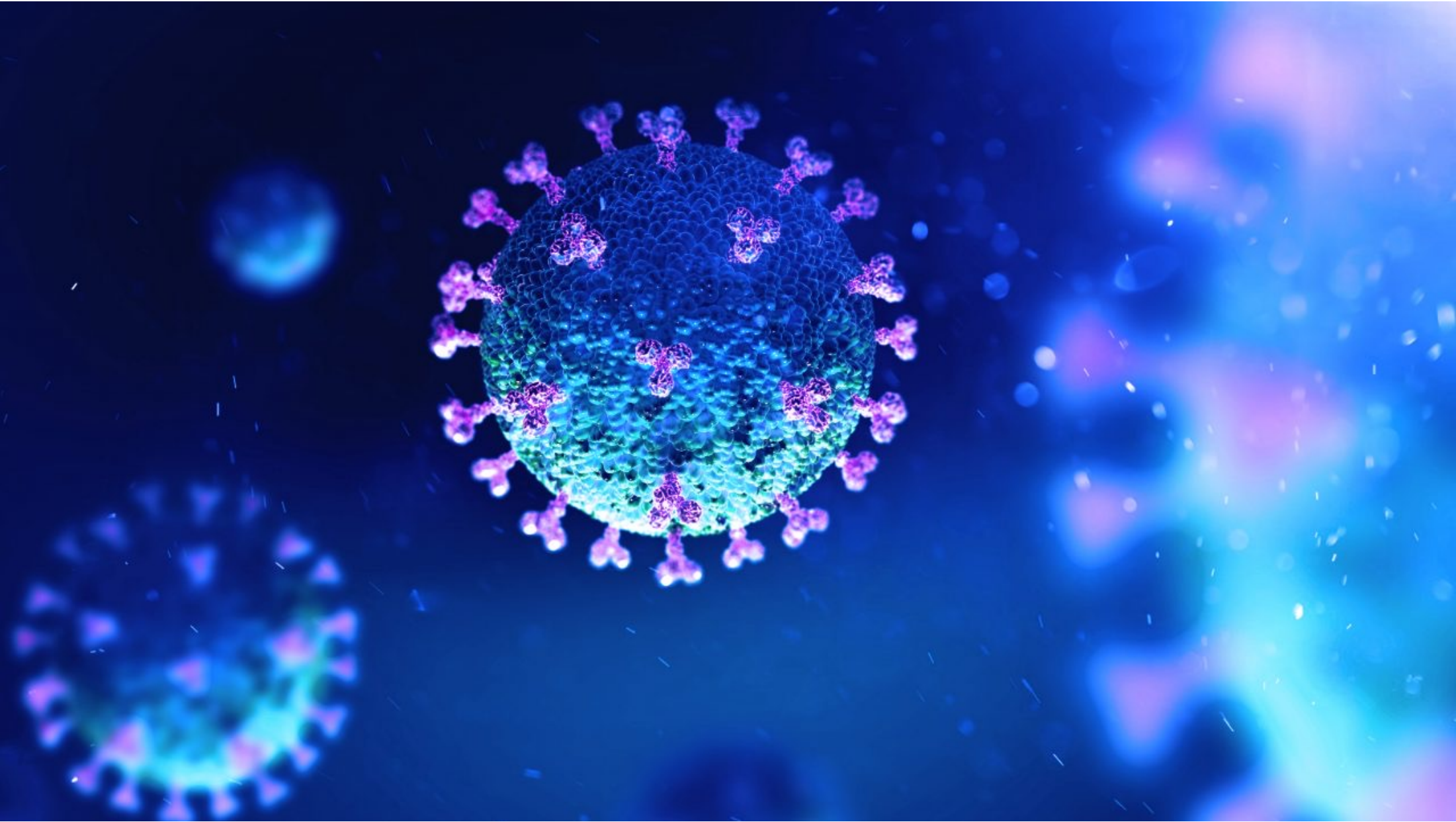
2015





**Sustainability
Manager –
Mission
impossible**



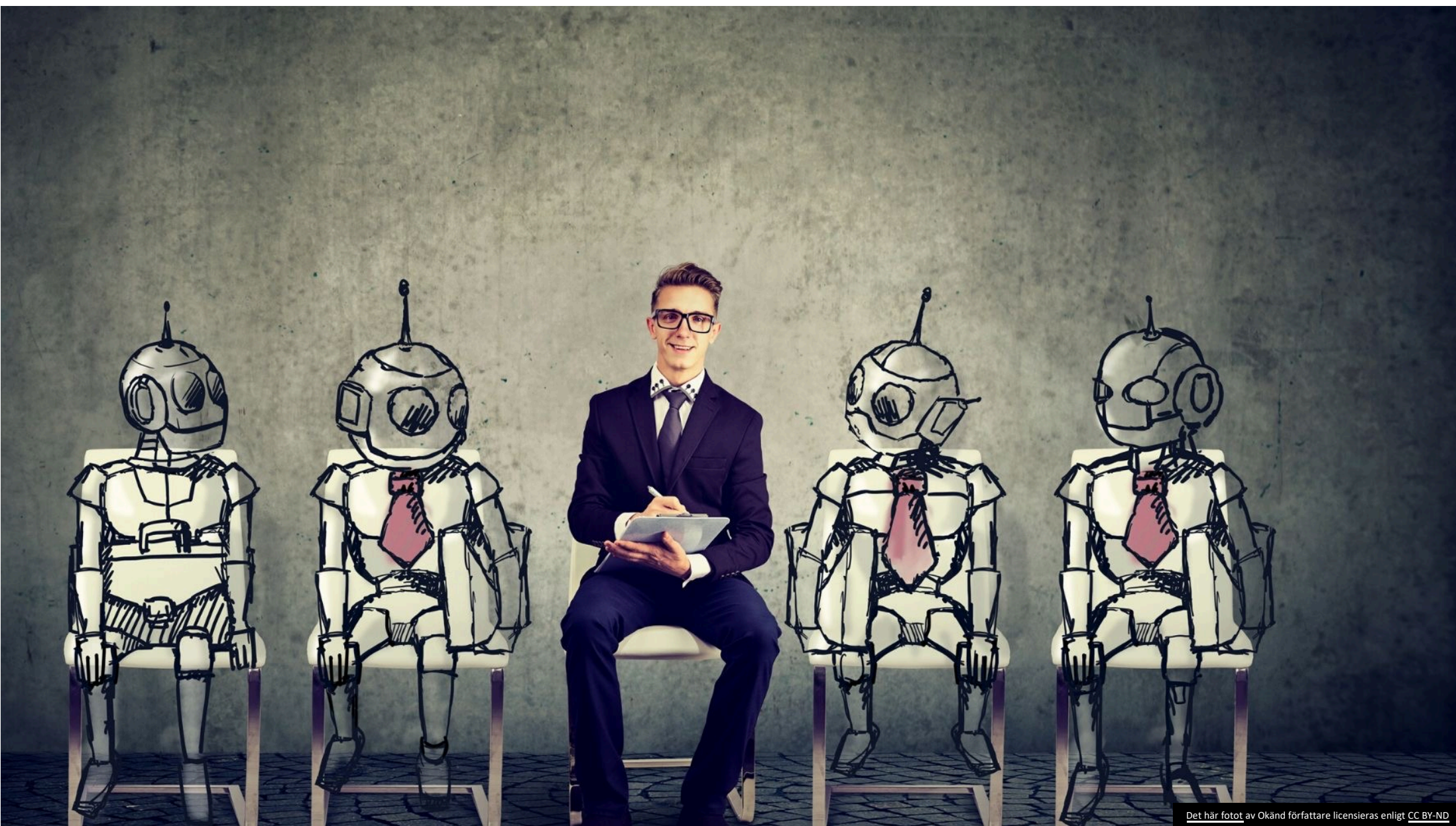












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THE GREEN DEAL 2019

Europe's future depends on a healthy planet. EU countries are committed to achieving climate neutrality by 2050, delivering on the commitments under the Paris Agreement.

The European Green Deal is the EU's strategy for reaching the 2050 goal.

TAXONOMY 2020

An EU-wide classification system, or "taxonomy", which will provide businesses and investors with a common language to identify those economic activities which are considered environmentally sustainable.

It's not voluntary anymore...

- Corporate Sustainability Due Diligence Directive
- Corporate Sustainability Reporting Directive (CSRD)
- European Sustainability Reporting Standards (ESRS)
- Sustainable Finance Disclosure Regulation (SFDR)
- Green Taxonomy
- Proposed Taxonomy Social Extension
- Conflict Minerals Regulation
- Timber Regulation
- Deforestation Regulation
- Proposed Regulation on Prohibiting Products made with Forced Labour
- Batteries Regulation
- Proposed Critical Raw Materials Act
- Proposed modernising of the EU anti-corruption framework.



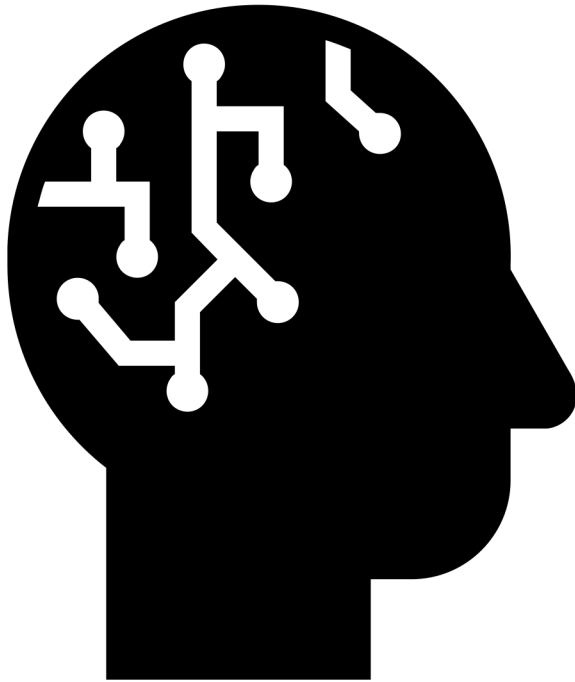
“Action over Ambition”

- 1. For an Industry Alliance that fosters Inclusive Prosperity**
- 2. Bridge the gap on responsible materials**
- 3. Unlock sustainable finance via meaningful disclosure**
- 4. Connect the environment with human behaviour**
- 5. For a European Sustainability Dialogue forging a common desire for progress**



PARTNERSHIPS for members

CSR Sweden KNOWLEDGE HUBS





What is a Knowledge HUB?

CSR Swedes Knowledge Hubs are forums where participants from the member companies and experts from different disciplines meet to exchange ideas and experiences on specific topics.

Our goal is for knowledge to be gathered, created, organized and shared to promote learning, innovation and collaboration between organisations, industries and disciplines. In this way, the network actively contributes to sustainable social development.

Each hub collects its insights in reports, "White Papers", which are published on our website. We also invite to seminars where the participants present the content of the reports.



CSR Sweden Knowledge Hubs 2024

- Just Transition
- Responsible Taxation
- Supply chains
- Competence & Inclusion
- Reporting/ESG
- Responsibility & Safety



The Green Deal in Sweden...

Sapmi/ indigenous peoples



Just Transition **NEW GROUP**

The right of vulnerable groups to sustainable development

Just Transition is a term used to describe a transition to a more sustainable and fair economy and society. This applies in particular to the transition from an economy dependent on fossil fuels to one that is more sustainable and carbon neutral.

Justice is about balancing the need to combat climate change and promote sustainable development with consideration for human welfare and social justice.

There are many groups at risk of getting caught; rural people; indigenous peoples such as the Sami; workers in supply chains and also the companies' own employees. Everyone has the right to be included in a sustainable transition.



Responsible Taxation 2013

Corporate tax contributes to a fair society

A sustainable tax system requires transparency and compliance. With clear and fair tax rules, as well as by combating tax fraud and tax evasion, it is ensured that companies contribute fairly to society and that tax funds are used in a sustainable way.

Sustainable taxation means that companies' taxable activities and tax payments take economic, social and environmental factors into account to promote long-term sustainability.



Responsible Taxation/activities

- Round table talks
- Seminars
- Panel discussion
- Training
- Articles
- Cooperation with Georgia and Ukraine, for students at ISET and KSE.



AGENDA

TIME (CET)	SESSION	SPEAKERS
08:30 – 09:00	Registration & Coffee	
09:00 – 09:10	Welcome & Introductory remarks	CSR EUROPE
09:10 – 09:20	Keynote speech	Paul Tang <i>Member of European Parliament & Chair of FISC-subcommittee on Tax Matters</i> EUROPEAN PARLIAMENT
09:20 – 09:30	Tax transparency in Europe	Benjamin Angel <i>Director, DG TAXUD</i> EUROPEAN COMMISSION
09:30 – 10:10	Panel discussion: Current state of play of tax transparency Moderation by Elodie Lamer, <i>Senior Reporter, TAX ANALYSTS</i>	Olivia Lally <i>Senior Policy and Advocacy Officer</i> EURODAD Sarah Filbee <i>Head of Tax</i> JUPITER ASSET MANAGEMENT Alessandro Bucchieri <i>Head of Tax Affairs</i> ENEL Axel Hilling <i>Associate Professor</i> LUND UNIVERSITY
10:10 – 10:25	Coffee Break	
10:25 – 10:50	Presentation of Index	Paul Monaghan <i>Chief Executive</i> FAIR TAX FOUNDATION
10:50 – 11:10	Listening to platform participants	Reijo Salo <i>VP Corporate Tax</i> FORTUM Christian Hjort <i>Senior Lead Tax Counsel</i> ØRSTED Anders Tegelberg <i>Head of Tax</i> VATTENFALL



Outcome from the group

<https://360.articulate.com/review/content/52483f34-1315-46b4-b2e4-82cdf83c270b/review>

Supply chains

Supply chain issues where people who work with purchasing gather and discuss, share experiences within new legal requirements such as CSDDDD.

This group also includes CSR Sweden Academy for Human Rights in Business.

CERTIFICATE of PARTICIPATION

for

Tamara Lorentzon

in a training program on

**Corporate Due Diligence
and Human Rights**

Stockholm,
25th May 2022

Parul Sharma
Dean,

The Academy for Human Rights in Business



THE ACADEMY FOR HUMAN RIGHTS IN BUSINESS

Competence & Inclusion

Diversity & Inclusion is a subject that is central as Sweden is in great need of competence/work force.

People who are far from the labor market is a social issue that is constantly relevant. The fact that people are discriminated against is unfortunately also constantly relevant.

This group focuses on the workplace, the social and the physical. Also to increase knowledge about the individual's situation and challenges and how to support managers and workplaces to lower thresholds and open doors for these vulnerable groups.



Reporting/ESG

Ensure to leave relevant, material information and to be transparent about risks and positive impact

How do you produce a good dual materiality analysis?

How do you work with the stakeholder dialogue?

How is data collected? How do we measure effect/impact?

What tools are necessary?

How to avoid greenwashing? How to avoid impactwashing?



News today 21 MAY from SIS, Swedish Institute Standards

- Release of standard SS29000 and 29001
- Meaning of words, lingo vocabulary for effect/impact
- Data collection for effect/impact



Responsibility & safety

Every day, crimes against workers are committed in Sweden. Workplace crime is systematic cheating and rule violations that put workers' lives and health at risk. It is often labor immigrants who are forced to work for low wages and scandalous working conditions, but it is also about economic crime and welfare crime. Rogue companies gain a competitive advantage over legitimate companies when they avoid paying statutory taxes and fees and break the rules of the labor market. It is not only the workers who are directly affected by workplace crime who suffer, entire industries are affected by wage pressure and worse conditions.



