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**SUSTAINABILITY REPORTING AND
STAKEHOLDERS' INVOLVEMENT.
THE FEDERAZIONE PROVINCIALE COLDIRETTI
VERONA CASE STUDY**

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Abstract

It seems that today the concept of sustainability has become part of our daily life. However, the question is whether we truly understand what we can define as sustainable. It is clear that we all need to go in the same direction, developed and developing countries, to try to safeguard the planet. In this regard, standards have been created to help companies and organizations report their environmental, social, and governance performance. The aim of this work is to define the framework around the concept of sustainability and sustainability reporting and to explore, through the case study of the Coldiretti Verona Provincial Federation, how the reporting becomes concrete. Since the sustainability report is a purely communicative means, particular attention will be given to the involvement of stakeholders in the various drafting phases. The work ends with an awareness analysis of a sample of people subjected to a questionnaire on the themes of the thesis, with the aim of combining the theoretical and real worlds and identifying possible strategies and/or solutions.

Ad oggi, la parola sostenibilità, sembrerebbe essere diventata parte della nostra vita quotidiana. Ciò che conta, tuttavia, è che comprendiamo veramente cosa possiamo definire come sostenibile. Risulta evidente la necessità di andare tutti nella stessa direzione, paesi sviluppati e in via di sviluppo, per cercare di salvaguardare il pianeta. A questo proposito, sono stati creati standard per aiutare le aziende e le organizzazioni a rendicontare le loro prestazioni ambientali, sociali e di governance. Lo scopo di questa tesi è definire il quadro attorno al concetto di sostenibilità e di rendicontazione di sostenibile ed esplorare, attraverso il caso studio della Federazione Provinciale Coldiretti Verona, come la rendicontazione si sviluppi concretamente. Essendo il report di sostenibilità un mezzo prettamente comunicativo, particolare attenzione sarà riservata al coinvolgimento degli stakeholder nelle diverse fasi di redazione. La tesi si conclude con un'analisi di consapevolezza di un campione di persone sottoposto a un questionario su temi di sostenibilità e con due interviste a esperti in materia, con l'obiettivo di coniugare il mondo teorico a quello reale, e di individuare possibili strategie e/o soluzioni.

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Introduction

Nowadays the word sustainability has become an integral part of the political and commercial lexicon. We hear more and more about sustainable practices and development, about the green economy. However, it is unclear to most citizens what it means to lead a sustainable lifestyle in practice. In fact, on a global level, great objectives have been set, but simple, immediate and effective tools are not always given to make them concrete. The risk is that ordinary people perceive emergencies too distant in time to worry enough and for that necessary change of mentality to take place.

Undoubtedly, since the 1987 Brundtland Report, when a definition of sustainable development was first outlined, a long way has been made. Different schools of thought have been created, a symptom that the debate has taken solid roots. Supporters of sustainable development on the one hand, and supporters of degrowth and the paradox of sustainable development on the other, we have arrived at the current conception of the concept of sustainability. Today, it has been understood that a choice, a project, a practice cannot be considered sustainable if it does not take into account the three domains of sustainability: economic, social and environmental.

This led to the introduction of the 17 Sustainable Development Goals (SDGs), and the related 169 micro-objectives, which meant that no organization, regardless of size, activity or location, can now ignore these issues. The goal is to channel efforts to understand how to integrate these Goals into practice. The economic and academic world is studying how to implement sustainability issues and policies in all sectors, especially in organizations with profit-making purposes.

The society has evolved becoming more aware, participatory and demanding towards companies, organizations, and the communications coming from them. Not only now it has the means to get information, but it wants to be informed, asking companies and organizations to be more open and transparent. This new sensitivity has led to the need to find a method of reporting for values of a non-financial nature, which do not find space in traditional corporate balance sheets. Until now, the business world was used to uniquely communicating its actions and decisions to the outside world, imposing their actions on society, but this practice is changing. The new awareness of people needs to find a meeting

point between companies and society. Communities not only want to be informed about all the economic and social aspects concerning companies but also want to be able to express their points of view and in some way direct the future choices of companies. It is also essential to understand who the company is, how it can influence and communicate. In this multifaceted context, the sustainability report takes shape, a tool that is born first of all by conversing and questioning the categories of stakeholders of the companies on which are the most impacting issues and thus reflecting on their own work and future choices. The report relates both the economic results of the individual company and its contribution to the community, the positive and negative impacts of its work on the environment, trying to pursue the interests of the various subjects involved in the operation of the company and seeking a difficult balance between the different interests of the stakeholders. In addition, the organization's future objectives and strategies for improving performance in a sustainable key are made explicit.

A new awareness in recent decades has then guided the evolution of all economic and social systems, and also those closely linked to agri-food systems have experienced some changes. These transformations have produced a new configuration of relations between society and agriculture, making consumers more aware of the value of food. Food is no longer just a useful good for the satisfaction of a primary need. People start to change the way they consume food, focusing more and more on the quality of the products. In particular, individuals are buying foods increasingly in line with their lifestyle and consuming seasonal foods from the place or country they are in. Healthy consumption has also acquired a decisive effect on the purchasing decisions of consumers, who are looking for more quality food, food that satisfies their need for nutrition, and that can allow them to experience the rediscovery of the various local traditions and the richness of the territory that surrounds them.

Individuals now tend to give greater importance to the local dimension of products, to raw materials grown with respect for nature and its biological cycles and to the social wealth of direct exchanges between producer and consumer. This rapprochement is facilitated by the growing spread of the short supply chain, intended as a direct sales channel through which the consumer purchases their products from the manufacturer without intermediaries.

These new trends in the choice of food are definitely turning towards a more conscious and sustainable consumption.

I wanted sustainability as the theme of this thesis, and I decided to decline it in the agri-food sector and focus on stakeholders' involvement and the participatory processes that lead to increasing it.

The belief from which I start is the importance of involving communities of citizens in the processes of redefining lifestyles to get to put sustainable paths into practice. In fact, despite the theoretical debate about sustainability is decidedly interesting, given the urgency to fully understand the degree of exploitation to which we have subjected the planet and the consequent danger to which we have subjected life on Earth, I considered it a priority to analyse tools and useful practices to raise awareness of sustainable issues in the population. And the agri-food sector, being food undoubtedly an essential good, with the power to generate both prosperity or wars, seemed to me a good starting point.

Using the case study of the Coldiretti Verona Sustainability Report as an example, this work aims at measuring the effectiveness of the involvement of stakeholders in the drafting of the document. The final objective is to verify whether the participatory communicative approach used in the reporting project of the Provincial Federation can be considered valid and therefore can be further extended to other sustainability projects.

The paper is structured as follows. First chapter is dedicated to a review of the literature on the birth and evolution of the term sustainability as well as the sustainability reporting. Furthermore, the European and Italian framework is analysed regarding the measures and strategies put in place to fulfill the United Nations sustainable development goals. The last part of the first chapter provides an overview of the methodology used in this work.

The second chapter is dedicated to the case study analysed and developed during my internship at Coldiretti Verona. It also includes an excursus on sustainable reporting in Italy, a picture of the Federation and final considerations on the case study.

The third and final chapter is dedicated to the analysis of the participatory approach method in the field of sustainability projects, and its usefulness to help raise awareness in people. In this way, they are more informed and can lead to success, even in the long term, such projects. It also provides a picture of the current level of knowledge and awareness of Italian and specifically Veronese citizens regarding environmental, economic and social issues. Finally, through two interviews with sustainability activists, we try to outline a possible range of actions that can lead to a shift towards a more aware perception of the environmental, economic and social urgencies channelled into the 17 SDGs.

1. Sustainability, a multidimensional term

Providing a definition of sustainability has been and still is one of the most stimulating challenges on the one hand and complex on the other. In fact, since the debate on sustainability was brought to light in the second half of the last century, we have been looking for a definition that takes into consideration all the aspects and nuances of sustainable development.

In the next paragraph, the sustainability debate stages, from the Limits to Growth report (1972) to today, will be summarised.

1.1 Towards a definition

Nowadays there is considerable attention to sustainability issues, with the majority of the world's countries committed to a sustainable development path. Nevertheless, coming to this degree of awareness has been a long process, and it is still a challenge.

A first step can be considered the year 1972 when the Club of Rome's report Limits to Growth was published. Even if the expression "sustainable development" does not appear explicitly, the Report has the merit of bringing forcefully into the international debate the issue of the unsustainability of a development model that seems to consider the planet an inexhaustible mine of resources at our disposal. It is worth recalling the two main final statements. On the one hand, if the current rate of population growth, industrialization, pollution, food production, and resource exploitation continues unaltered, the limits of development on this planet will be reached at an unspecified time within the next hundred years. The most likely outcome will be a sudden and uncontrollable decline in population and industrial capacity. On the other hand, it is possible to change the rates of development and reach a condition of ecological and economic stability, sustainable even in the distant future. The state of global equilibrium should be designed so that the needs of each person on earth are met, and each has an equal opportunity to realize their human potential (Club of Rome 1972, Limits of Growth).

The concepts of sustainability and sustainable development are not new, and it was in the 1980s that a group of industrialized countries started discussing the future development

goals, relying on much data and evidence. It was clear that the conventional way of development was not possible in the long term, because natural resources are limited. In particular, it was during the World Commission on Environment and Development (WCED) and specifically in its Report *Our Common Future* (1987), that included the first published definition of sustainability: “sustainable development is a development that meets the needs of the present without compromising the ability of future generations to meet their own needs”. Here, the reference to the environmental domain is explicit, but it also contains the social domain.

Subsequently, the concept of sustainability was expanded and acquired a multidimensional meaning by including issues not only of environmental protection and preservation of natural resources but also of economic development and social progress, such as the right to development of the poorest countries.

The overcoming of the classical conception of the term has been affirmed in 1992 during the Earth Summit, that is, the United Nations Conference on Environment and Development (UNCED) in Rio de Janeiro, from which derived the Rio Declaration on Environment and Development and the Agenda 21. The Rio Declaration takes up many principles of the Stockholm Declaration¹ which already sanctioned in 1972 the duty of national governments to pursue economic development compatible with the need to protect and improve the environment. The Stockholm Declaration identified 26 principles on human responsibility for the environment, among these, one of the most important principles is that of intergenerational equity, understood as the right of access to natural resources by all human communities and responsibility towards future generations. It is an ethical principle that proceeds parallel to that of sustainable development, and which introduces the issue of the rights of future generations, highlighting the close interdependence between people and the environment (it was seen that there is a connection between environmental degradation and poverty). The main issue of UNCED 1992 was the pursuit of an improvement in the quality of life without exceeding the carrying capacity of ecosystems, and therefore it is clear that economic and social development must be achieved together with environmental protection. The main document developed after the UNCED is the Agenda 21, which is very complex and starts from the premise that human

¹ The 1972 United Nations Conference Declaration on the Human Environment, also known as the Stockholm Declaration, is the first United Nations declaration on the global environment.

societies cannot continue on the path taken so far, increasing the economic gap between the various nations and between the layers of the population within the nations themselves, increasing poverty, hunger, disease, illiteracy and causing the continuous deterioration of the ecosystems on which depends the continuation of life on the planet. The Agenda 21 document is divided into 4 thematic sections. First, social and economic dimensions: poverty, health, environment, demographic aspects, production, etc. Second, conservation and management of resources: atmosphere, forests, deserts, mountains, water, chemicals, waste, etc. Third, strengthening the role of the most significant groups: women, young people, NGOs, farmers, and trade unions. Fourth, methods of execution: finances, institutions. Signed by the governments of 183 countries around the world, the Agenda 21 commits local governments to promote, through coordination and discussion with all the players in the area, an action plan for improving the quality of life and for social development and economy in harmony with the environment. This Report also introduced reflections on participatory planning at the global, national, and local levels.

The multidimensional nature of sustainability is reaffirmed during the World Summit on Sustainable Development (WSSD) in Johannesburg in 2002 through the documents of the Declaration on Sustainable Development and in the Action Plan, in which the meaning is clearer. Environmental sustainability is depicted as the protection of the ecosystem, economic sustainability as productive growth of resources, and social as defense of human rights, fight against poverty, distribution of equity of resources, and health protection. Sustainable development becomes, therefore, the only possibility to achieve growth taking into account both economic, social, and environmental aspects and building a more equitable social structure for future generations.

Currently, the issue of sustainability is increasingly present in debates - political, ecological, and more - and is linked to the 17 Sustainable Development Goals (SDGs) of the 2030 Agenda. On 25 September 2015, therefore, the 193 UN member countries adopted the 2030 Agenda for sustainable development. In force since 2016 with its 17 SDGs, the Agenda constitutes the new global and universal reference framework for sustainable development and the shared willingness to achieve these goals by 2030.

The new Agenda, therefore, came after the UN conferences for sustainable development held in 1992, 2002, and 2012 and the Millennium Development Goals expired at the end

of 2015. It represents a global commitment aimed at finding common solutions to the great challenges of the planet, such as extreme poverty, climate change, environmental degradation, and health crises. Applying to all countries, in the North as well as in the South, it sets a common Agenda including a series of priorities for sustainable development to be achieved by 2030.

The 17 Sustainable Development Goals and the 169 sub-goals associated with them, are grouped into five fundamental principles such as people, the planet, prosperity, peace, and partnership. Among its aims, for example, are to ensure the well-being of all people, economic development, environmental protection, and addressing aspects such as peace, the rule of law, and good governance, essential for promoting sustainable development.

We have therefore come to conceive of sustainability as comprising three domains: the environmental, the social, and the economic. Each dimension aims at the pursuit of specific objectives: ecological (such as ecosystem integrity, carrying capacity, biodiversity, and resilience), social (participation, social mobility, social cohesion, cultural identity, and institutional development), and economic (fair distribution of resources, growth, and efficiency). Privileging only two dimensions means having an unsustainable and partial view of development from a conservationist (environmental development and economic development), ecological (environmental and social development), or socio-economic (economic and social development) perspective. The analysis of ecological sustainability of the environment allows us to move within the most important contemporary environmental issues such as the protection of biodiversity, the safeguarding of ecosystemic balances, and the possibility of reproducing the resources used. Moreover, the expression of environmental sustainability is often associated with the term ecosystem as a natural environment whose eco-sustainability consists in the ability to maintain its characteristics unchanged concerning space and time. A sustainable behaviour could be achieved if the balance between the consumption of the population of a certain area and the available resources is positive, otherwise, there is an abuse of the available resources and the ecological reproducibility capacity in which the ecosystem is not capable of reabsorbing the scraps and waste generated by the consumption of the resources themselves.

Given that the terrestrial environment is conditioned by the effects of human action whose impact on ecosystems produces substantial alterations of the natural balance, reducing natural capital, the rational use of natural resources and the production of goods and services with an environmental impact are fundamental to sustainability objectives based

on which economic processes must adapt. Nature is not an inexhaustible source, so an economy to be aware must pay attention to maintaining the ability of resources to reproduce continuously, reducing waste, and increasing the durability of goods.

Economic sustainability is to be understood as the joint evaluation of three forms of capital: not only monetary but also social-human and natural. Recognizing the limits of economic growth means evaluating it in terms of its impact on the environment and society through rational and efficient use of resources and decreasing the use of non-renewable resources. By the terms ethical and social sustainability, it is meant to address issues of social equity, equal distribution of conditions of human well-being, and equal access to services to strengthen the capacities and opportunities of the population. The ethical-social dimension goes in the direction of achieving both an intra-generational equity, which implies equal access to resources for all the inhabitants of the planet, and intergenerational equity whose aim is to ensure the same opportunities for the development of future generations. The idea of solidarity ethics that involves not only those present but also those to come is structurally rooted in the concept of sustainability.

The need to develop a greater ethic of responsibility functional to sustainable development is achievable only through a challenging process of cultural change. The vision of socio-cultural sustainability is based also on the spread of new post-materialist values (rooted in Western societies, especially from the last century), based on respect for the environment, social and sustainable efficiency, and social solidarity.

The above mentioned need for a change in culture is supported by Serge Latouche and Wolfgang Sachs. They define sustainable development as an oxymoron: the term development is rooted in the economic ideology of quantitative growth. Sachs (2002) writes that we are witnessing compromises between instances that are actually incompatible: "on the one hand, ecological reconversion is proclaimed and, on the other, the value of economic growth and free trade is emphasized. Such a result easily becomes a trap for those who had in mind a more ecological and more human civilization and not just a forward-looking management of business as usual". The sustainability of society can only be achieved thanks to the combination of "ecology plus social equity": the demand for justice for the peoples of the Earth must be combined with the aspiration to reconcile with nature and this rather implies some form of degrowth. The close relationship between society and physical environment, economy and natural resources, human well-being and the quality of air, water and soil is immediately visible.

Latouche argues that the term "sustainable development" is an imposture, an oxymoron "a dark light" since development, the only development we know, is that which arose in the second half of the 18th century in England, from the industrial revolution, that is, an economic war against men and men against nature. According to Latouche, development and sustainability are an oxymoron because sustainability attributes a qualitative value to development which is instead linked to a concept of quantitative economy and is based on the one-way consumption of resources that are about to run out, such as natural ones. It is impossible to ask development to be "sustainable", it is against its very substance. Thus, instead of opening research towards ways of living that are respectful of environmental ecology, we aim at making development endless, at the consecration of the so-called "lasting development". According to Latouche, if sustainable development translates the primacy of the economy into life, decolonizing the imaginary, deeconomicizing the imaginary, there is no need for anything else: the will, the desire of the people has always been to feel good, have the necessary, live in harmony with everything else. But each people, each culture has its own way of living well; being "civilized" does not mean the same for everyone. Instead, under the domination of the economy all diversities are levelled, intertwined.

To conclude, the concept of sustainable development does not have a precise and definite definition but is presented as a dynamic concept, adaptable to several disciplinary sectors. It could be understood both as a legal principle that is open and applicable to different contexts, as an objective of environmental policies and economic development, of equity, social solidarity, and the fight against poverty, and as a global process of ethical-cultural change. Since etymologies have always proved to be powerful tools in understanding the meaning of a term, an analysis of the word sustainability also deserves consideration. The origin is the Latin verb *sustinere*² in its meaning of "hold up, hold up, do not let fall [...] make a certain thing last or exist" but also that of "taking on, carrying with you, taking charge, taking on the commitment". In this sense, the reference to the idea of conservation and removal of obstacles for the maintenance of evolutionary processes is evident.

Ensuring the sustainability of development means, therefore, protecting future generations, allowing them to have the same possibilities as us as well as protecting the environment from actions and omissions that can often damage it irreparably. Finally, should be

² Definition of *sustinere* in L., Castiglioni, S., Mariotti, IL - *Vocabulary of the Latin language*, Loescher

highlighted the ethical and socio-cultural dimension of sustainability, for which active participation of citizens and greater awareness and responsibility on the part of the entire community are required. Indeed, without the latter, no improvement in terms of environmental and/or economic sustainability would have a sufficient degree of effectiveness.

Finally, it is important to be aware of the fact that the concept of sustainable development can also be considered an oxymoron if we consider the context in which the very concept of development was born, during the inauguration speech of President Truman on January 20, 1949³. In order to talk about sustainable development, it is necessary to rethink the intrinsic meaning of the word, consider it with a circular rather than linear implication, recalling that it can have different meanings in different cultures.

³ "We must embark on a bold new program for making the benefits of our scientific advances and industrial progress available for the improvement and growth of underdeveloped areas. More than half the people of the world are living in conditions approaching misery. Their food is inadequate. They are victims of disease. Their economic life is primitive and stagnant. Their poverty is a handicap and a threat both to them and to more prosperous areas. For the first time in history, humanity possesses the knowledge and skill to relieve suffering of these people. The United States is pre-eminent among nations in the development of industrial and scientific techniques. The material resources which we can afford to use for assistance of other peoples are limited. But our imponderable resources in technical knowledge are constantly growing and are inexhaustible"
Text of the Speech in *Department of State Bulletin*, January 30, 1949, p. 123

1.2 Roots, Development, and Institutionalization of the Sustainability Report

The Sustainability Report (Global Reporting Initiative, 2000) is a key tool for communicating a company's sustainability performance and impacts. The document enables organizations to be transparent about the risks and opportunities they face, giving stakeholders a greater understanding of performance beyond economic results. Concretely, the Sustainability Report consists of measuring, communicating, and accountability towards both internal and external stakeholders, concerning the performance of the organization for the goal of sustainable development.

As companies around the world increasingly embrace sustainability commitment, different standards have emerged that allow a wide range of stakeholders to more effectively evaluate and compare sustainability reports. In this regard, the Global Reporting Initiative Standards is the most used framework, linked to other forms of non-financial reporting, including triple bottom line⁴ reporting and corporate social responsibility (CSR)⁵ reporting. Everyday businesses and governments make decisions that directly impact their stakeholders, such as decisions about financial institutions, trade unions, civil society, and citizens, and the level of trust they have in them. Building and maintaining trust in businesses and governments is key to achieving a sustainable global economy and a thriving world. Such decisions are not based only on financial background, but it is also necessary to consider risks and opportunities related to other factors, both short and long term. In the drawing up of the sustainability report, since stakeholders are constantly affected by companies and governments, they play an important role, and they are crucial in identifying risks and opportunities of any type for organizations. Transparency achieved by involving a range of stakeholders in decision-making processes not only leads to better decisions but also builds trust in businesses.

⁴ “The triple bottom line is a business concept that firms should commit to measuring their social and environmental impact and financial performance rather than solely focusing on generating profit, or the standard “bottom line.” It can be broken down into “three Ps”: profit, people, and the planet”
Source: <https://online.hbs.edu/blog/post/what-is-the-triple-bottom-line> (26/4/2022)

⁵ “A corporate social responsibility (CSR) report is an internal- and external-facing document companies use to communicate CSR efforts and their impact on the environment and community. An organization’s CRS efforts can fall into four categories environmental, ethical, philanthropic, and economic”
<https://online.hbs.edu/blog/post/what-is-a-csr-report> (26/4/2022)

The history of sustainability reporting follows the milestones of the history of the development of sustainability definition.

In the article *The historical development of sustainability reporting: a periodic approach* by S. Gokten, Y. Ozerhan, P. Okan Gotken (2020), the authors give an account of the historical stages that led to the birth of the sustainability report as we know it today, identifying four: the period of the roots, the period of theoretical preparation, the period of emergence and the period of institutionalization. Crucial to bringing sustainability issues to light was the publication of works such as “Silent Spring” by Rachel Carson in 1962; “The Economics of the Coming Spaceship Earth” by Kenneth Boulding in 1966; the “Limits of Growth Report” published in 1972; the “United Nations Environment Program,” which became operational in 1972; and “Limits of Growth Report” in 1973.

The first period, which according to the authors runs from 1962 to 1979, is characterized by the rise in awareness, through specific events, of actual environmental problems. In those years we have begun to think about the correlation between economic actions and the environment. Carson (1962) argues that humans always have a powerful and often negative impact on the environment, focusing, in support of her thesis, above all on the negative effect of pesticides on the environment. Carson's work was effective enough to lead to the first socio-environmental movement, and despite resistance from chemical industries, the use of DDT was banned in the United States. A few years later, Boulding (1966) pointed out that the current production trend of continuous growth causes double damage: a significant decrease in resources and pollution. He defined this economic model as an exploitative cowboy economy in which the increase in the quality of life is directly proportional to the increase in production levels. As a solution, Boulding proposes the space economy, in which men, as on a spaceship, must organize their survival based on a limited stock of resources. His thought inspired the members of the Club of Rome, a group of scientists and humanists, economists and politicians, and businessmen, to develop the book, “Limits to Growth”, that felt the need to put limits on the growth of consumption and the exploitation of natural resources.

Meadows et al. (1972) developed fourteen models on a global scale, each based on different hypotheses to predict the effects of exponential growth. The report outlined an uncertain and unpromising future, thereby creating awareness in academic and social circles and sparking a debate on the world's ability to find a way out.

According to S. Gokten, Y. Ozerhan, P. Okan Gotken (2000), the second period is the one that reveals the need, on a theoretical level, to establish a sustainability report, and the starting point is precisely the definition of sustainable development provided by the report "Our common future "of 1987, developed following the World Commission on Environment and Development (WCED) of 1983. The Brundtland Commission, furthermore, highlights the non-divisibility of environment and economic development. Indeed, the environment represents the place where we live, while development is what we do, or should do to improve the quality of life of the community. The concept of sustainable development, therefore, becoming universally shared constituted a key passage for the definition of a new paradigm that would make the environment interdependent on economic development. In this context, organizations and companies are key figures, as, through their decisions, activities, and relationships, they can decide the fate of the environment, making or not nature reserves accessible to future generations as well.

The third period corresponding with the emergence of sustainability reporting covers the period 1989-1998. The first methodological tool to emerge in sustainability reporting is the concept of environmental accounting (Elkington, 1993, in S. Gokten, Y. Ozerhan, P. Okan Gotken, 2020). Therefore, starting from the 1990s, reporting became focused on the environmental impacts of company activities. In this regard, in 1998 the triple bottom line approach was born, which described companies as social and environmental entities in addition to their economic character. In fact, in the same year, the GRI steering committee highlighted the need to develop a framework that includes economic, environmental, and social impacts. For these reasons, 1998 can be considered the year in which we can speak not only of environmental accounting but also of sustainable accounting. At this point, we can trace the birth of sustainability reporting to the period 1989-1998. In this context, accountability refers to the process by which data is presented to stakeholders, which must be usable and easily understandable. The increasing need to use not only financial but also environmental and social information in reports has made the development of a reporting

methodology urgent. In this context, in 1997, the Tellus Institute⁶ and CERES⁷ established a project department, the Global Reporting Initiative (GRI)⁸ to establish a general reporting model. That was a fundamental step for the institutionalization of sustainability reporting. In 1998 in fact, a steering committee composed of many interested parties was established to determine the scope of the guidelines to be developed. In the corporate declaration of the GRI, it is stated that the committee has taken into account more problems than the environment, underlining the importance of also including economic and social impacts and not only environmental ones. All this has meant that GRI became much more than a guideline for an environmental report, providing incentives to improve the sustainability reporting framework. To conclude, at the end of the 1990s, environmental reports became sustainability reports.

The last step is called by the authors the standardization phase. This period includes events that focus directly on the development of institutions, especially formal ones, for reporting sustainability. The GRI officially launched its headquarters, relocated to Amsterdam, with the approval of UNEP⁹, and has emerged as an organization dedicated to sustainability

⁶ The Tellus Institute is an interdisciplinary, non-profit research and policy organization founded in 1976. The goal has always been to bring scientific rigor and systemic vision to critical environmental and social issues from its origins. Since 1976, 3,500 projects have been promoted and conducted around the world, making the Tellus Institute an internationally recognized leader in the field of sustainable development. It has operated at global, regional, national, local, and corporate levels, bringing an integrated perspective to address environmental, social, and economic issues. The main thematic focuses include ranging from energy to water, from sustainable communities to corporate responsibility to climate change. The Institute's sponsors include private foundations, government agencies, the United Nations, civil society, and business organizations, reflecting the diversity of programs.

Source: <https://www.tellus.org/about> (3/5/2022)

⁷ Coalition for Environmentally Responsible Economies (CERES) is a US non-profit organization founded in 1989 to support ethical and environmentally sustainable business practices. Underlying CERES is the belief that companies should take a proactive stance on environmental issues because their influence on human decisions and behavior often exceeds even that of governments. Its formation brought together America's leading environmental groups and a wide range of socially responsible investors and public pension funds. Businesses, consumer groups, environmentalists, and other stakeholders that make up the alliance have developed a set of goals and principles for environmental performance

Source: <https://www.britannica.com/topic/Coalition-for-Environmentally-Responsible-Economies> (3/5/2022)

⁸ See chapter 1.2.1

⁹ The United Nations environment program (UNEP) is responsible for coordinating actions in response to environmental issues within the United Nations system. The Foundation, dated June 1972 after the United Nations Conference on the human environment of Stockholm, was on behalf of Maurice Strong, its first director. The mission of the organization is to provide leadership, and sciences and develop solutions to a wide range of issues, including the Change climate, the management of marine and terrestrial ecosystems, and green economic development. The organization also develops international environmental agreements; it publishes and promotes environmental science and helps national governments to achieve environmental objectives.

Source: https://en.wikipedia.org/wiki/United_Nations_Environment_Programme (4/5/2022)

reporting. The first version of the GRI Guidelines (G1) published in 2000 provides the first global framework for sustainability reporting. In 2002, the first update of the guidelines was launched (G2). As the demand for GRI reporting and adoption by organizations grew, the guidelines were expanded and improved, leading to G3 (2006) and G4 (2013) (globalreportinginitiative.org). The first set of global GRI standards for sustainability reporting was published in October 2016. These standards provide a reporting application that should present organizations' positive or negative impacts on SDGs to stakeholders in a transparent and public way. Thanks to this tool, therefore, companies and organizations can communicate the impacts and any progress towards sustainable development, which takes into account the economic, social, and environmental spheres.

1.2.1 GRI Standards

As seen above, the aim of the GRI Standards is to create a common language through which companies can communicate and understand their economic, environmental, and social impacts. Their aim is to improve the quality and comparability of information regarding sustainability, and they are structured as a series of interconnected standards which are mostly used together as a set. The Standards contain both mandatory requirements and non-mandatory recommendations.

The historical-geographical context in which the Global Reporting Initiative (GRI) was born is that of the city of Boston and the public protest for the environmental damage caused by the Exxon Valdez oil spill. We are in 1997 and the GRI project was commissioned by the non-profit organizations CERES and Tellus Institute, with the involvement of the United Nations Environment Program. The goal was to create a reporting and accountability plan to involve companies and organizations in a more responsible posture towards the environment.

A step forward was taken in 1998 with the establishment of a steering committee within the GRI, made up of various stakeholders, to draw up guidelines on how to proceed. In addition to environmental issues, the committee considered it appropriate to take into consideration economic and social issues as well. The inclusion of economic and social impacts in addition to the environmental ones has made the GRI a reference point for

environmental reporting, encouraging studies to improve the sustainability reporting framework. (S. Gokten, Y. Ozerhan, P. Okan Gotken, 2020).

As the history of the Standards was already told above, now the focus will be on the content. "The GRI Sustainability Reporting Guidelines offer Reporting Principles, Standard Disclosures and an Implementation Manual for the preparation of sustainability reports by organizations, regardless of their size, sector or location" (GRI G4, 2013).

The Guidelines also offer an international reference for all those interested in disseminating the governance approach and the environmental, social, and economic approach making themselves useful in preparing any type of document that requires such disclosure.

As stated by the GRI organization itself, the GRI Standards create a common language for organizations and stakeholders through which to communicate and understand the economic, environmental, and social impacts of organizations. The aim is to improve the quality and global comparability of information on these impacts, thus allowing greater transparency and accountability for organizations.

Sustainability reporting based on the GRI Standards should therefore provide a reasonable and balanced representation of an organization's positive and negative contributions toward the sustainable development goals. Thus, the information made available allows internal and external stakeholders to form an opinion and make informed decisions about an organization's contribution to sustainable development.

Used together, the Standards help an organization draft a sustainability report based on the Reporting Principles and focused on material issues.

The preparation of a report set in compliance with the GRI Standards provides a complete and balanced picture of the material issues of an organization and the related impacts and how these impacts are managed. Any report prepared in accordance with the GRI Standards must include an index of the GRI contents, presented in a single section and including a page number or link for all the information to be reported.

The GRI Standards are divided into four series, but can be summarized in two main groups:

- Series 100 includes three Universal Standards: GRI 101: Reporting principles, which are the starting point for the use of all the GRI Standards. GRI 101 establishes the reporting principles for defining the content and quality of the report. It includes the requirements for preparing a sustainability report prepared in accordance with

the GRI Standards and describes how to use and refer to them. GRI 101 also includes the specific statements required by organizations that must prepare a sustainability report in compliance with the Standards and those individuals who use certain GRI Standards to report specific information. GRI 102: General disclosure is used to provide contextual information about an organization and its sustainability reporting practices. This includes information about an organization's profile, strategy, ethics and integrity, governance, stakeholder engagement practices, and the reporting process. GRI 103: The management approach is used to provide information on how an organization manages a material topic. It is intended to be used for each material topic within a sustainability report, including those covered by specific GRI Standards (200, 300, and 400 series) and for other material topics. The application of GRI 103 to each material topic allows the organization to provide a textual explanation of why the topic is material, where the impacts occur (the perimeter of a topic), and how the organization manages the impacts.

- The 200, 300, and 400 series include several specific standards. They are used to report information on the impacts of an organization related to economic, environmental, and social issues.

The Reporting Principles - GRI 101 - are fundamental to delivering a high-quality sustainability reporting activity and comprise two categories: principles for defining the content - stakeholder inclusiveness, context of sustainability, materiality, completeness; and principles for defining the quality - accuracy, balance, clarity, comparability, reliability, timeliness - of the report. Furthermore, the Reporting Principles for Defining Report Content help organizations decide what content to include in the report. This comprises an analysis of the organization's activities and impacts and the real interests and expectations of its stakeholders.

The reporting principles for defining the quality of the report guide the choices to guarantee the quality of the information in a sustainability report, including its adequate presentation. Hence, the quality of information is essential to make stakeholders able to make realistic and reasonable assessments of an organization, as well as to empower them to make decisions to convey actions towards an objective.

Each reporting standard includes a requirement and guidelines on how to apply the standard, including testing, where tests are tools that help an organization assess whether it has applied the principle correctly; however, they are not necessary information in the reporting.

Stakeholder inclusiveness. In the GRI Guidelines, it is specified that the organization must identify its stakeholders and explain how it has responded to their interests and expectations.

Stakeholders are defined as subjects or individuals who can be influenced significantly by the activities, the products, or the services of the organization or whose actions can affect the organization's ability to implement its strategies or achieve its objectives. This includes, but is not limited to, entities or individuals whose rights, under the law or according to international conventions, provide them with the opportunity to present legitimate claims to the organization. Examples of stakeholders can be, employees and other collaborators, shareholders, suppliers, vulnerable groups, local communities, NGOs, or other civil society organizations.

Expectations and interests of them should be taken into consideration in the definition of the content of the report. Subjects who are unable to formulate their own opinion and whose requests are presented through agents or delegates (for example NGOs acting on behalf of a group of people) and subjects with whom the organization cannot entertain a constant or explicit dialogue are therefore included. The organization is required to identify a process for taking these views into account in determining whether a topic is material.

A stakeholder engagement process serves as a tool for understanding stakeholders' interests and expectations, as well as their information needs. Usually, an organization initiates different types of stakeholder engagement as part of its normal activities, which can provide useful information for decision reporting. Stakeholder engagement based on systematic or generally accepted approaches, methodologies, or principles can also be specifically adopted in the preparation of the report. The general approach must be sufficiently effective to allow an adequate understanding of the information needs of stakeholders.

Additionally, an organization may detect conflicting views or expectations among its stakeholders and must be able to explain how they have been balanced in making reporting decisions. In order for the reporting process and report data to be subjected to assurance activities, it is important that the organization documents its approach to identifying stakeholders, deciding which stakeholders to interact with and how and when to interact

with them, as well as how the interaction affected the content of the report and the organization's activities, products, and services.

Systematic interaction with stakeholders, when done properly, leads to constant learning within the organization, as well as greater accountability of a wide range of stakeholders. Empowerment enhances trust between the organization and its stakeholders, leading to strengthening the credibility of the report.

Sustainability context. It refers to the fact that the report should put the company or organization's performance in the context of sustainability. Implicit in sustainability reporting is to measure how an organization contributes to the improvement or deterioration of economic, environmental, and social conditions. The purpose, therefore, is to present the organization's performance with respect to broader concepts of sustainability.

This concept is interrelated to the environment with respect to global resource limits and pollution levels, but it is also relevant with respect to social and economic issues. This may require a distinction between factors that have global impacts, such as climate change, and others that have regional or local impacts such as the development of a community. When reporting on issues that have positive or negative impacts at the local level, it is important to provide information on how the organization affects communities in different places. It is equally important for the organization to distinguish between impact models in different activities by contextualizing the performance place by place.

For all the reasons above, in the report, the context in which the disclosures are made should be clear.

Materiality. An organization is facing one wide range of topics on which it can report.

Relevant topics, which potentially deserve to be included in the report, are those that can reasonably be considered important as they reflect the economic, environmental, and social impacts of the organization or influence the decisions of stakeholders. In this context, the term "impact" refers to the effect an organization has on the economy, the environment and/or society (both positive and negative). A theme can be relevant - and therefore potentially material - based on just one of these dimensions.

In financial reporting, materiality is usually understood as a threshold to influence the economic decisions of those who use the financial statements of an organization, particularly investors. A similar concept is also important in sustainability reporting, where however it is related to two dimensions, that is, to a wider range of impacts and

stakeholders. In sustainability reporting, materiality is the principle that determines which relevant issues are sufficiently important to make reporting essential. Not all material topics are of equal importance and the emphasis placed within the report should reflect its relative priority.

The combination of internal and external factors can be used in assessing the materiality of a theme. These include the organization's mission and overall competitive strategy and concerns expressed directly by stakeholders. Materiality can also be determined by broader social expectations and by the organization's influence on individuals upstream of the value chain, such as suppliers, or downstream, such as customers. Assessments on materiality must also take into account the expectations expressed in the international standards and agreements that the organization is required to respect.

These internal and external factors must be considered when evaluating the importance of information in reflecting the most significant economic, environmental, and/or social impacts and in the decision-making process of stakeholders. Different methodologies can be used to assess the relevance of impacts. In general, significant impacts are those that are the object of clear attention from the expert community or that have been identified using tools such as impact assessment methods or life cycle assessments. Impacts that are considered important enough to require active management or organization involvement are generally considered to be significant.

Relevant but less important topics may be included; however, it is important that the organization can explain the process by which it has prioritized the issues.

Completeness. The completeness mainly includes the following dimensions: the list of material topics analysed in the report, the perimeters of the topics, and the timing.

The concept of completeness can also refer to data collection practices (e.g., ensuring that compiled data includes the results of all parties where impacts occur) and whether the presentation of the information is reasonable and adequate. These issues are also related to the quality of the report and are analysed in greater detail according to the principles of accuracy and balance.

- List of material topics analysed in the report: the analysed topics should be sufficient to reflect the most significant economic, environmental, and social impacts and allow stakeholders to evaluate the organization. In determining whether the information contained in the report is sufficient, the organization considers both

the results of stakeholder engagement processes and broader social expectations not directly identified through stakeholder engagement processes.

- Perimeters of a theme: description of where they fall, the impacts of a material issue, and what is the involvement of the organization in these impacts. Organizations may be involved in impacts either through their own activities or due to their business relationships with other entities. An organization engaged in preparing a report in accordance with the GRI Standards should report not only on the impacts it generates, but also on those it contributes to and on those that are directly related to its activities, products, or services through a commercial relationship.
- Time: the reference is to the necessity of completeness of the information selected for the time period specified by the report. To the maximum extent possible, activities, events, and impacts should be presented for the reporting period in which they occur. This includes reporting on activities that have a minimal short-term impact but have a significant and reasonably foreseeable cumulative impact that may become inevitable or irreversible over the long term.

In estimating future impacts (positive and negative), the data to be reported must be based on weighted estimates that reflect the probable size and nature of the impacts. While such estimates are by their nature subject to uncertainty, they provide information that is useful for decision-making to the extent that the basis of the estimates is clearly reported and the limitations of the estimates are clearly specified. Making known the nature and probability of such impacts, even if they may materialize only in the future, is consistent with the objective of providing a reasonable and balanced representation of the organization's economic, environmental and social impacts.

As regards the principles for defining the quality of the report, however, reference should be made to the following guidelines (GRI Standards, 2016).

- Accuracy: the information reported must be sufficiently accurate and detailed to allow stakeholders to evaluate the performance of the organization.
- Balance: reported data should reflect negative and positive aspects of the organization's performance in order to allow for a weighted assessment of overall performance.
- Clarity: the organization must make data available in such a way that it is understandable and accessible to the stakeholders who use it.

- **Comparability:** the organization must select, compile and report information consistently. The information to be reported must be presented in a way that allows stakeholders to analyse changes in the organization's performance over time and which could support analysis relating to other organizations.
- **Reliability:** the organization must collect, record, compile, analyse and present the information and processes used in the preparation of the report in such a way that it can be examined and its quality and materiality can be defined.
- **Timeliness:** The organization must publish reports on a periodic basis so that the data is available in the time necessary to allow stakeholders to make informed decisions.

Hence, it is essential that the organization has understood and applied the Reporting Principles for defining the content and quality of the report, which guide the choices regarding the selection and quality of the information in the report. Subsequently, the necessary disclosures must be reported in accordance with GRI 102: General disclosure. General Disclosure requires the disclosure of information about the context of an organization and its sustainability reporting practices. The organization must thus communicate its material issues using the Reporting Principles to define the contents of the report; it should then consult the GRI Sector Disclosures relating to its sector, where available, to obtain assistance in identifying its material topics, and finally, it must identify the Perimeter of each material topic.

Subsequently, for each material topic, the organization must first report the disclosures on management approaches for that topic using GRI 103: Management Approach, then it must report the specific disclosures in the relevant GRI Standard, if the material topic is covered by an existing GRI Standard (200, 300 and 400 series), or should report other appropriate disclosures if the material topic in question is not covered by an existing GRI Standard.

Concerning the presentation of the data of mandatory disclosure, it is necessary to consider that they may already be included in other materials prepared by the organization such as its annual report. In this eventuality, an organization may choose not to replicate such disclosures in its sustainability report and simply indicate a reference to where the data can be found. This approach is acceptable as long as the reference is specific, publicly available, and easily accessible and includes the page number, section name, or other specific

indication of where to find the data. Currently, it is possible to choose to use a combination of electronic and paper reports or to use only one format. As an example, you can provide a detailed report on your website and a paper summary.

Regardless of the format, reports prepared in accordance with the GRI Standards must include a GRI content index. The table of contents should be presented in a specific place and include the page number or link for all information included in the report.

Also, the information reported in the report should include current reporting and at least two previous periods as well as future short and medium-term goals, if any have been defined. The data must be compiled using generally accepted international parameters and standard conversion factors and explaining the measurement/calculation principles if they are not evident.

The options for preparing a report in accordance with the GRI Standards are two, defined as Core and Comprehensive.

The Core option indicates that a report contains the minimum information necessary to understand the nature of the organization, its material topics and related impacts, and how these are managed.

The Comprehensive option is based on the Core option and requires additional disclosures on the organization's strategy, ethics, integrity, and governance (GRI Standards, 2016). Furthermore, the organization will have to communicate its impacts more extensively by inserting all the specific information for each material topic covered by the GRI Standards. These options are not related to the quality of the data contained in the report or to the extent of the organization's impacts. Instead, they reflect to what extent the GRI Standards have been applied. Choosing one option over the other means choosing what best meets your reporting needs and the information needs of your stakeholders (see Table 1).

Required criteria	Core option	Comprehensive option
Use the correct claim (statement of use) in any published materials with disclosures based on the GRI Standards	Include the following statement: 'This report has been prepared in accordance with the GRI Standards: Core option'	Include the following statement: 'This report has been prepared in accordance with the GRI Standards: Comprehensive option'
Use GRI 101: Foundation to follow the basic process for preparing a sustainability report	Comply with all requirements in Section 2 of GRI 101: Foundation ('Using the GRI Standards for sustainability reporting')	[Same as for Core] *
Use GRI 102: General Disclosures to report contextual information about the organization	Comply with all reporting requirements for the following disclosures from GRI 102: General Disclosures: <ul style="list-style-type: none"> Disclosures 102-1 to 102-13 (Organizational profile) Disclosure 102-14 (Strategy) Disclosure 102-16 (Ethics and integrity) Disclosure 102-18 (Governance) Disclosures 102-40 to 102-44 (Stakeholder engagement) Disclosures 102-45 to 102-56 (Reporting practice) 	Comply with all reporting requirements for all disclosures from GRI 102: General Disclosures Reasons for omission are only permitted for the following disclosures: Disclosure 102-17 (Ethics and integrity), and Disclosures 102-19 to 102-39 (Governance). See clause 3.2 for more information
Use GRI 103: Management Approach to report the management approach and the topic Boundary for all material topics ⁵	For each material topic, comply with all reporting requirements from GRI 103: Management Approach Reasons for omission are only permitted for Disclosures 103-2 and 103-3 (see clause 3.2)	[Same as for Core] *
Use the topic-specific GRI Standards (series 200, 300, 400) to report on material topics	For each material topic covered by a topic-specific GRI Standard: <ul style="list-style-type: none"> comply with all reporting requirements in the 'Management approach disclosures' section comply with all reporting requirements for at least one topic-specific disclosure For each material topic not covered by a GRI Standard, it is recommended to report other appropriate disclosures for that topic (see clause 2.5.3) Reasons for omission are permitted for all topic-specific disclosures (see clause 3.2)	For each material topic covered by a topic-specific GRI Standard: <ul style="list-style-type: none"> comply with all reporting requirements in the 'Management approach disclosures' section comply with all reporting requirements for all topic-specific disclosures For each material topic not covered by a GRI Standard, it is recommended to report other appropriate disclosures for that topic (see clause 2.5.3) Reasons for omission are permitted for all topic-specific disclosures (see clause 3.2)
Ensure that reasons for omission are used correctly, if applicable	Comply with all requirements in clause 3.2 (Reasons for omission)	[Same as for Core] *
Notify GRI of the use of the Standards	Comply with all requirements in clause 3.4 (Notifying GRI of the use of the Standards)	[Same as for Core] *

Table 1: Criteria to draft a report in accordance with the GRI Standards.

Source: GRI Standards, 2016

*: by [Same as for Core], the GRI intends that for such criteria, the Comprehensive option has the same rules as the Core option

1.2.2 The European Union framework: from the Green Deal to the Bioeconomy - Sustainability in practice

In the first paragraph of this chapter, the theoretical debate on sustainability was highlighted. Such debate conveys the urgent need to take ‘sustainable’ action.

Just one year after the signing of the European Green Deal (EGD), the world faced a pandemic that has shaken people not only from a health point of view, but also from an economic and social one. People realized that the impossible had happened: certain countries, to a certain extent, had decreased the impact of their economic activities upon the environment. i.e. dropping the pressure on the environment, which was measured in better air quality resulting from the reduction of emissions, to name just one example. Obviously, we cannot think of blocking economic activities as we know them today as a solution and a reversal of the trend towards climate change. Nonetheless, it certainly served to raise awareness of the need and feasibility of change.

The main objective of the European Green Deal presented by Commission President Ursula von der Leyen on 11 December 2019 is to achieve climate neutrality by 2050 through a just, sustainable and inclusive transformation of Europe's society and economy. To achieve the zero emissions target by 2050, a decoupling of economic growth and use of resources is necessary. To achieve this, the EGD identifies some key areas (Fetting, 2020):

- Provide clean, convenient and safe energy
- Mobilizing industry for a clean and circular economy
- Building and renovating in an energy and resource efficient way
- A zero-pollution ambition for a toxic-free environment
- Conservation and restoration of ecosystems and biodiversity
- Farm to Fork: a fair, healthy and ecological food system
- Accelerate the transition to sustainable and smart mobility

In fact, in the *Communication from the Commission to the European Parliament, the European Council, the Council, the European Economic and Social Committee and the Committee of the regions* (2019), is stated that to achieve the objective of the European Green Deal it is necessary to rethink the policies for the supply of clean energy in all sectors

of the economy: industry, production and consumption, infrastructure, transport, food and agriculture, construction, taxation and social benefits. In this regard, it is essential to increase the value placed on the protection and restoration of natural ecosystems, the sustainable use of resources and the improvement of human health. The European Union (EU) should also promote, and support with investments, the necessary digital transformation, which offers the essential tools to bring about change. If, on the one hand, all these intervention sectors are strongly interconnected and mutually reinforce each other, on the other hand it is necessary to pay particular attention to the potential compromises between economic, environmental and social objectives. A substantial use of all policy levers will be necessary from regulation and standardization to investment and innovation, from national reforms to dialogue with social partners and international cooperation. A key role to ensure that no one is excluded from this process, will be that of the European Pillar of Social Rights by guiding interventions.

To make initiatives more effective, the Commission will work with Member States to step up EU efforts to ensure that current legislation and policies relevant to the Green Deal are implemented and enforced effectively.

In the *Communication from the Commission to the European Parliament, the European Council, the Council, the European Economic and Social Committee and the Committee of the regions* (2019), is stated that to achieve the objective of the European Green Deal it is necessary to rethink the policies for the supply of clean energy in all sectors of the economy: industry, production and consumption, infrastructure, transport, food and agriculture, construction, taxation and social benefits. In this regard, it is essential to increase the value placed on the protection and restoration of natural ecosystems, the sustainable use of resources and the improvement of human health. The European Union (EU) should also promote, and support with investments, the necessary digital transformation, which offers the essential tools to bring about change. If, on the one hand, all these intervention sectors are strongly interconnected and mutually reinforce each other, on the other hand it is necessary to pay particular attention to the potential compromises between economic, environmental and social objectives. A substantial use of all policy levers will be necessary from regulation and standardization to investment and innovation, from national reforms to dialogue with social partners and international cooperation. A key role to ensure that no one is excluded from this process, will be that of the European Pillar of Social Rights by guiding interventions.

To make initiatives more effective, the Commission will work with Member States to step up EU efforts to ensure that current legislation and policies relevant to the Green Deal are implemented and enforced effectively.

Energy is a central issue in the Green Deal, with its use and production responsible for 75% of greenhouse gas emissions. Further decarbonization of the energy system is consequently essential for achieving the 2030 and 2050 climate objectives, and priority must be given to energy efficiency. It is necessary to develop an energy sector based largely on renewable sources, with the simultaneous rapid elimination of coal and the decarbonization of gas. At the same time, the EU's energy supply must be secure and affordable for consumers and businesses. To this end, it is necessary to guarantee an integrated and digitalized European energy market.

In addition to the energy sector, full mobilization of the **industry** is required to achieve the objectives of a circular and climate-neutral economy, considering that it takes 25 years to transform an industry and all value chains. Between 1970 and 2017, the extraction of materials worldwide tripled and is constantly growing¹⁰, constituting a source of serious risks globally. About half of total greenhouse gas emissions and more than 90% of biodiversity loss and water stress are caused by resource extraction and transformation processes of materials, fuels and food. Although the transition has begun, EU industry still contributes 20% of EU greenhouse gas emissions. It is still too "linear" and dependent on the flow of new materials extracted, exchanged and transformed into commodities and, finally, disposed of as waste or emissions. Only 12% of the materials used come from recycling¹¹. Transition is an opportunity to expand sustainable and job-generating economic activity. Circular economy offers great potential for new businesses and jobs¹². The transformation, however, is proceeding slowly and progress is neither widespread nor uniform.

¹⁰ Global Resources Outlook 2019: Natural Resources for the Future We Want: The International Resource Panel, via the Communication from the Commission to the European Parliament, the European Council, the Council, the European Economic and Social Committee and the Committee of the regions (2019)

¹¹

https://ec.europa.eu/eurostat/tgm/table.do?tab=table&init=1&language=en&pcode=cei_srm030&plugin=1, via ibidem

¹² Circular economy supports competitiveness and reduces imports dependence. "The transition will require a new kind of open-minded co-operation, the desire to take policy and economic risks, and the boldness to export successes to the world" (Sitra, 2016, p. 9). The circular economy offers a concrete opportunity to transition toward a planned, aware and socially inclusive model. (IIS, Sitra, 2020)

Transport is responsible for a quarter of the EU's greenhouse gas emissions and its impact is continuously growing. To achieve climate neutrality it is necessary to reduce emissions from transport by 90% by 2050 and the contribution of road, rail, air and inland waterway transport will be needed. Achieving sustainability in transport means putting users first and providing them with cheaper, more accessible, healthier and cleaner alternatives than their current mobility habits. The cost of transport must reflect the impact on the environment and health. Subsidies for fossil fuels should be ended. The EU should increase the production and deployment of sustainable alternative fuels for the transport sector. By 2025, around 1 million public charging and refuelling stations will be needed for the 13 million low- and zero-emission vehicles on European roads. The Commission will support the deployment of public charging and refuelling points where persistent gaps exist, in particular for long-distance travel and in less densely populated areas, and will launch a new call for funding proposals as quickly as possible. These measures will complement those adopted at the national level. A high degree of coordination between the EU and Member States will hence be needed. Legislative options to promote the production and use of sustainable alternative fuels for different transport modes would be necessary tools to approach the final goal. Especially in cities, transport pollution needs to be drastically reduced. Also in this case, it is necessary a combination of measures that focus on emissions, urban traffic congestion and improvement of public transport. The Commission will propose stricter rules on polluting emissions into the atmosphere for vehicles with internal combustion engines. In parallel, the Commission will consider the possible application of an emissions trading scheme to road transport that complements current and future CO₂ emission performance standards for vehicles.

As regards to **food**, although the transition to more sustainable systems has begun, feeding a rapidly growing world population continues to be a challenge with current production patterns. Food production causes pollution of the atmosphere, water, and soil, contributes to the loss of biodiversity and climate change, and consumes excessive amounts of natural resources, while an important part of food is wasted. Another problem, in the EU as elsewhere, is poor quality diets that contribute to the spread of obesity and serious diseases such as cancer.

Nevertheless, there are new opportunities for all players in the food value chain. New technologies and scientific breakthroughs, coupled with increased public awareness and demand for sustainable food, will benefit all stakeholders.

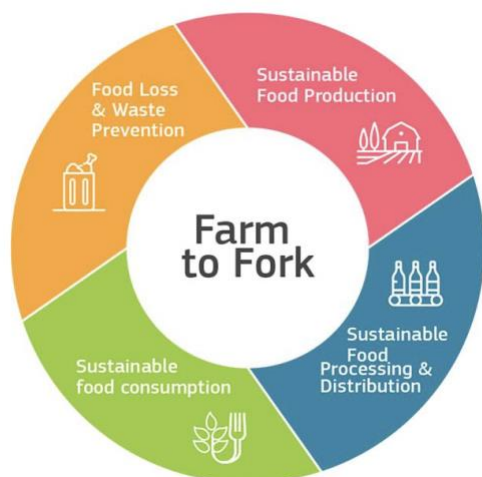


Figure 1. Graphical representation of EU Farm to Fork Strategy

Source: https://ec.europa.eu/food/horizontal-topics/farm-fork-strategy_en

European farmers and fishermen are key in managing the transition and the Farm to Fork strategy¹³ that will support their efforts to tackle climate change, protect the environment and preserve biodiversity. The from Farm to Fork strategy will contribute to achieving a circular economy and will pursue the objective of reducing the environmental impact of the food processing and retail sectors by intervening on transport, storage, packaging and food waste.

Finally, the Farm to Fork strategy will aim to stimulate sustainable food consumption and promote healthy food at affordable prices for all. Imported food products that do not comply with relevant European environmental standards will not be authorized on EU markets. The Commission will propose actions to support consumers in their choice in favor of a healthy and sustainable diet and a reduction in food waste and will explore new ways to better inform them, including through digital tools, providing them with details such as origin, nutritional value and the environmental footprint of food. This strategy will also contain proposals to improve the position of farmers in the value chain.

The Commission's proposals for the common agricultural policy for the period 2021-2027 foresee that at least 40% of the overall budget of the common agricultural policy and at least 30% of the Maritime and Fisheries Fund contribute to climate action.

¹³ “The Farm to Fork Strategy aims to accelerate our transition to a sustainable food system that should: have a neutral or positive environmental impact; help to mitigate climate change and adapt to its impacts; reverse the loss of biodiversity; ensure food security, nutrition and public health, making sure that everyone has access to sufficient, safe, nutritious, sustainable food; preserve affordability of food while generating fairer economic returns, fostering competitiveness of the EU supply sector and promoting fair trade”
Source: European Commission https://ec.europa.eu/food/horizontal-topics/farm-fork-strategy_en

The Commission will ensure that strategic plans, which should lead to the use of sustainable practices such as precision farming, organic farming, agroecology, agroforestry, as well as stricter animal welfare standards, are assessed on the basis of solid climatic and environmental criteria. With the focus shifting from compliance to performance, measures such as greening schemes should reward farmers for improved environmental and climate performance that include soil carbon management and storage and more effective nutrient management to improve water quality and reduce emissions. The Commission will work with the Member States to develop the potential of sustainable seafood as a source of low-carbon food. The Commission will identify the measures, including at the legislative level, necessary to achieve reductions in the use of chemical pesticides and associated risks, as well as the use of fertilizers and antibiotics, on the basis of a dialogue with stakeholders. Organic farming land will also need to increase in Europe. The EU needs to develop innovative methods to protect crops from pests and diseases and consider the role that new innovative techniques have the potential to play in improving sustainability.

Biodiversity is also a cornerstone of a plan in which all EU policies should contribute to preserving and restoring Europe's natural capital¹⁴. As already told above, the from Farm to Fork strategy will address the issue of the use of pesticides and fertilizers in agriculture. In the context of the Common Fisheries Policy, work will continue to reduce the negative effects that fishing can have on ecosystems, particularly in sensitive areas. The Commission will also work towards more connected and well managed marine protected areas.

These were the points of the Green Deal more relevant for the purpose of this work, but the framework is wider¹⁵.

The Green Deal can be considered an extremely ambitious plan. However, although the premises are noble and the objectives are very urgent, reality must be taken into account. Three issues need to be taken into consideration. First, green economic growth, which

¹⁴ EU guidelines SWD (2019)305 FINAL “EU guidance on integrating ecosystems and their services into decision-making”, via the Communication from the Commission to the European Parliament, the European Council, the Council, the European Economic and Social Committee and the Committee of the regions (2019)

¹⁵ See the complete document here https://eur-lex.europa.eu/resource.html?uri=cellar:b828d165-1c22-11ea-8c1f-01aa75ed71a1.0002.02/DOC_1&format=PDF .

promises to drastically reduce emissions, requires a long process of adaptation and investments, and also a substantial cultural change. The need to raise awareness can be explained with impactful data: the European Commission declares that between 1990 and 2017 there was a 22% drop in emissions, with economic growth of 58%. What is hidden in this declaration is that imports from China have more than quadrupled in recent decades, reaching 420 billion in 2019. and we do not know much about emissions in China. Second, the blind faith in technology. In fact, while renewables are a consistent improvement when compared to fossil fuels, they lock the society into addictions to already scarce raw materials such as lithium, cobalt, nickel - elements that are mainly concentrated in countries which are already facing social, economic and environmental problems. Finally, the financial frameworks promoted by the European Green Deal prioritize private gain over public interest. The problem here could be large lobbying campaigns that have the power to influence decisions right down to the definition of what a green sector is, to circumvent EU criteria on what can be labelled "sustainable". This could result in a sizable amount of money being provided to businesses that are not truly green, which is commonly known as Greenwashing (De Sousa Santos, 2022).

Moreover, the objective of reaching 25% of organic surfaces in Europe by the EU Green Deal by 2030 cannot be pursued without taking into account production needs and the current post-pandemic world situation: a juncture of sharp increases in the prices of raw materials, including agricultural ones, and a war. Those events reiterated the need to reduce dependence on the import of food - among others - raw materials. Organic farming is entrusted with a key role in future food production, so will have to open up to technological innovation, from genetic innovation (which makes varieties of plants resistant to diseases available) to agriculture 4.0 (which minimizes the use of chemistry in the field). In this way there could be a possibility to increase production and to improve environmental sustainability.

Bioeconomy - defined by the European Commission as an economy that uses “renewable biological resources from land and sea, like crops, forests, fish, animals and micro-organisms to produce food, materials and energy” is a milestone for the European Green Deal. Hence, a strategy that can be considered as an attempt, or rather a complex and articulated plan, to put the concept of sustainable development into practice.

Specifically, the areas - identified by the European Commission¹⁶ - where the bioeconomy contributes to the EGD are the following:

- Climate pact and climate law. Material substitution of fossil based products can generate significant carbon saving.
- Promoting clean energy. Biowaste can be converted into energy.
- Investing in smarter and more sustainable transport. Cellulosic ethanol produced by agricultural residues used in the transport sector can achieve up to 95% emission savings compared to fossil fuels
- Green industry. Circular use of biomass improves resource efficiency and stimulates the production of high added value products.
- Elimination of pollution. Circular bioeconomy maximises the use of residual streams from agriculture and reduces the amount of landfilled waste.
- Just transition for all. The bioeconomy can create hundreds of thousands of new green jobs in a few years.
- Financing green projects. The volume of the Bioeconomy Fund is 250 million euros.
- Home energy efficiency. Biobased insulation materials can insulate buildings and minimise greenhouse gas emissions.
- From Farm to Fork. Bioeconomy helps to fight food waste.
- Nature. Enhancement of biodiversity.
- Leading the green change globally. The European Commission leads global bioeconomy initiatives.

The domain of action of bioeconomy is extremely vast and articulated. Therefore, the effectiveness of the strategy depends on how it is implemented. It is needed to coordinate the monitoring system of the social and the environmental spheres at different levels. O'Brien (2017) argues that "a framework for systemic monitoring is needed that accounts for the bioeconomy as a whole, takes multiple levels of analysis into account in a dynamic way, and includes indicators and targets for evaluating sustainability. It then assesses the scientific tools that can serve as building blocks for such a framework, focusing in particular on system modelling". A systemic modelling approach is needed in order to

¹⁶ European Commission, Directorate-General for Research and Innovation, (2020), <https://data.europa.eu/doi/10.2777/67636>

cover multiple scales of analysis, monitoring the development of the bioeconomy, ensuring a transition to a sustainable economic system biophysically based, monitoring also the processes within the bioeconomy transition and finally the effects of that transition. In his work, O'Brien analyses the different tools necessary to have systemic monitoring that is able to connect how economic changes impact the environment. Relevance is also given to targets and indicators that are essential to assess whether the bioeconomy is actually contributing to sustainable development. Analysing different economic and environmental models, it becomes clear that the challenge is to put them together in a way that involves the complexity of the relations and processes within the bioeconomy, while ensuring transparency makes it possible to deliver policy results. The development of a metamodel could be a possible solution in this sense - taking indicators and targets as a starting point being the basis of a bioeconomy monitoring system. Meso - micro - macro indicators of bioeconomy should be dynamically interconnected and linked to sustainable development goals for the bioeconomy.

The main challenge of a sustainable development of the bioeconomy in the EU is to find balance. In fact, there is the need to balance the demand for food, energy and raw materials with the carrying capacity of the planet.

To conclude, a dynamic integration of models in the form of a meta-model could provide a general framework for uniting scientific disciplines, methods and approaches and for enhancing transparency and participation.

1.2.3 The Italian framework

In Italy, the "Benessere Italia" body of the Presidency of the Council has the task of "coordinating, monitoring, measuring and improving the policies of all the ministries in the name of citizens' well-being" (Agenzia per la Coesione Territoriale, <https://www.agenziacoesione.gov.it/>). The aim is to provide Italy with governance for the 2030 Agenda, a tool that will allow the government to promote fair and sustainable well-being through the definition of new approaches and new policies. The five macro-areas in which its programmatic lines are developed are sustainable regeneration of territories, mobility and territorial cohesion, energy transition, quality of life, circular economy. They place the person at the center and aim at promoting healthy lifestyles, defining balanced

life times, planning fair living conditions, promoting actions aimed at human development, and continuous training.

At the national level, the coordination tool for the implementation of the Agenda 2030 is represented by the Strategia Nazionale di Sviluppo Sostenibile (SNSvS), approved by the CIPE with Resolution no. 108/2017. It provides for a three-year update and defines the national reference framework for planning, programming and evaluating processes to implement the SDGs.

The implementation of the SNSvS must be linked with the existing planning documents, and the proposed actions and operational tools must also be reconciled with the already existing objectives at Community level.

The SNSvS 2017-2030 is configured as the main tool for the creation of a new circular economic model, with low CO₂ emissions, resilient to climate change and other global changes due to local crises, such as, for example, loss of biodiversity, modification of fundamental biogeochemical cycles and changes in land use. The SNSvS is then necessarily based on a multidimensional approach to overcome economic, environmental and social inequalities and thus pursue sustainable, balanced and inclusive development. This approach involves the use of a wide range of tools, including fiscal policies and structural reforms.

The plan updates the previous Strategia d'azione ambientale per lo sviluppo sostenibile in Italia 2002-2010, but broadens its range of action, integrating the objectives contained in the United Nations Agenda 2030. It is structured in five areas of intervention, corresponding to the "5Ps" (people, planet, prosperity, peace, partnership) of sustainable development proposed by the Agenda 2030, each of which contains Strategic Choices and Strategic Objectives for Italy, related to the sustainable development objectives of the Agenda and based on the interrelation between economic dynamics, social growth and environmental quality.

From the society participation point of view, the Alleanza Italiana per lo Sviluppo Sostenibile (ASviS) was born on February 3, 2016, on the initiative of the Unipolis Foundation and the University of Rome "Tor Vergata". It has the main objective of raising awareness in Italian society, economic subjects and institutions on the importance of the Agenda 2030 for sustainable development and to mobilize them to achieve the Sustainable Development Goals (SDGs). The actions on its daily agenda are the development of a

culture of sustainability at all levels, orienting production and consumption models for this purpose; the analysis of the implications and opportunities for Italy related to the Agenda for Sustainable Development; the contribution to the definition of an Italian strategy aimed at achieving the SDGs (also using analytical and forecasting tools that help define policies for sustainable development) and the creation of a monitoring system for Italy's progress towards the SDGs.

Its action is targeted to:

- raise awareness among public and private operators, public opinion, the media and individual citizens on the Agenda for sustainable development, also favouring a widespread knowledge of the trends in place with respect to the SDGs and of those expected for the future through the use of all means of communication and information;
- propose policies aimed at achieving the SDGs (also going beyond the 2030 horizon) and express opinions regarding possible legislative interventions and the level of implementation of existing policies, with particular reference to overcoming the existing gaps between the different areas of our country and the inequalities between different socio-economic groups;
- promote and contribute to the creation of a lifelong learning program for sustainable development, with particular attention to the younger generations, information workers and decision makers;
- stimulate and accompany the transformation of companies, public institutions and civil society organizations (starting from the members) in the direction of sustainable development, promoting research and innovation for sustainable development and their experimentation on a local and national scale, as well as the adoption of good management practices;
- develop adequate monitoring tools for achieving the SDGs in Italy, also with reference to specific stakeholder groups (businesses) and local territorial contexts (communities and cities), making the most of existing systems;
- develop analytical tools useful for assessing the impact of economic, social and environmental policies at national and local level, and minimize the costs of the transition to sustainability, identifying the existing trade-offs between different policies and proposing interventions to make them more favourable.

The ASviS operates on the basis of a work program aimed at achieving the specific objectives indicated above which is approved by the Assembly and financed with funds provided by the members of the Alliance and, for some specific activities, by external sponsors.

The Report that ASVIS draws up every year allows an initial quantitative assessment of the impact of the pandemic crisis on the various Goals.

Looking at the most recent data, between 2019 and 2020 Italy shows signs of improvement only for three Goals (7, 13 and 16) and substantial stability for three Goals (2, 6 and 9). On the other hand, the indicators relating to nine Objectives deteriorate: 1, 3, 4, 5, 8, 10, 11, 15 and 17. In light of the data collected, the situation in our country is confirmed as critical. If there are no decisive changes of pace, our country will not achieve the objectives of the 2030 Agenda within the time frame agreed at the UN, with serious consequences.

In Italy, the pandemic crisis has absorbed the attention of the institutions. The change of government, however, has led to a new impetus in the commitment to the 2030 Agenda. In fact, in his inaugural speech, Prime Minister Mario Draghi upheld the importance of giving constitutional dignity to sustainable development.

However, in the 2021 report, ASviS highlights the lack of some important elements, which would ensure the completion of the transition. According to the organization, the commitment at all levels starting from the Government must be decisively and more effectively increased, involving the social partners, civil society, local authorities, places of education and culture. This would be necessary to identify targets and suitable contents capable of responding to the major issues for greater social justice, a balanced ecosystem, effective and sustainable functioning of production systems. The Government should now quickly and effectively raise the overall level of response to mobilize the energies to outline a sustainable development perspective. We need a systemic vision, an integrated approach, the ability to innovate and look to the future. The combination of economic, environmental and social factors must be the constant and guiding guide of every choice, program, investment, reform. As the 2030 Agenda points out, no one should be left behind.

It is important to achieve the 21 Targets of the 2030 Agenda that Italy had committed to achieving by 2020 as part of the priorities of all political forces and of the country as a whole, to give substance to the action of public institutions. An organic and integrated plan is urgently needed, with a defined time schedule of actions to be introduced to bridge the accumulated gap. (see Annex 1)

1.3 Methodology

The purpose of this work is to analyse the dynamics of stakeholder involvement in sustainable reporting, in order to verify whether the empowerment of stakeholders can be a means to raise awareness in the community regarding sustainability issues.

To do this, this research focuses on case study methodology.

The case study is a qualitative research strategy that investigates a phenomenon in its real context. The qualitative term identifies a type of search based more on words and descriptions than on the use of numbers.

Yin (1989) defines a case study as an empirical study that investigates a social phenomenon within its real-life context, when the boundaries between context and phenomenon are not clearly evident and in which multiple sources are used to search for evidence. Robert E. Stake (1995) with respect to the case study states that the case study is the study of the particularity and complexity of a single case, in order to understand the different modalities that characterize it in the different circumstances that may arise. According to Yin (2003) case studies are the preferred research strategy when questions are asked about how and why, when the researcher has little control over events and when the focus is on a contemporary phenomenon within real life. The case study can be:

- exploratory and preparatory with respect to a subsequent study;
- descriptive with respect to a phenomenon;
- of an explanatory type.

The research design in a case study can include a single case or multiple cases. Whatever the type of case study, it is necessary to take into account four aspects:

1. Research questions: in a descriptive study the research question is linked to the how and when: in an explanatory study, the research question is linked to the why and where to analyze a theory formulated a priori.
2. The assertions of the study: these relate to specific statements on the relevance of a certain element that directs attention to something that must be examined in the context of the research.
3. The unit of analysis: the research design is conditioned by the definition of the unit of analysis.

4. The logic that links the data to the hypotheses and the criteria for interpreting the results: in general, the criterion that should guide the analysis of the data and the interpretation of the results is triangulation, i.e. the search for concordance between data obtained from different sources , different tools and where possible, by different researchers in the field. (Lucidi, Alivernini, Pedon 2008).

A case study must be defined in three main steps: 1. Definition of the "case"; 2. Choice of the type of Case Study (case study design); 3. Use of a theory in research design.

A "case" is generally a limited entity (a person, an organization, an event, a social phenomenon), but the boundary between the case and the context in which it is studied can be blurred. The questions that the researcher must ask himself concern different aspects, such as: what makes a particular case?

With respect to the second point, it is necessary to decide whether the case study in question will consist of a single case study or a multiple case study. Yin (2012) defines four types of case studies:

1. The single case study with a single unit of analysis, in which a single case is studied inserted in a single context;
2. The single case study with multiple units of analysis, in which a single case is studied in a single context but considering two or more different units of analysis;
3. The multiple case, in which different case studies are studied in different contexts but always considering only one unit of analysis;
4. The multiple case, in which different case studies are taken into consideration in different contexts and for each case different units of analysis are considered.

The case study is not limited to the use of a single source of data collection, as occurs in quantitative research with the use of questionnaires, further sources of data collection are represented by:

- Direct observation: it consists of collecting data by observing a context through one's senses, taking note, and ultimately creating a narrative about what has been observed. What is presented must be as neutral as possible, omitting the subjective interpretation of the researcher.

- Focus group / Unstructured interview: the latter is so defined as it is composed of open questions that can take the form of a conversation, but which are less structured than other tools (questionnaire). The interview is useful for understanding how the participants in the case study construct reality and what they think in certain situations.
- Archival documents: ie information found through various channels, such as libraries, paper and electronic archives, etc.
- Participant observation: ie observation of a social phenomenon in its real context where the researcher-observer is an active part of what he observes.

A feature of the case study approach is that it does not predict a priori statistical generalizations for the results that will be produced. There is transferability of the results, if the conclusions obtained can be applied to other cases whose basic assumptions are similar to those of the case studied (according to a process of analogion). Thus the case investigated becomes an emblematic case, that is, an object of study on which to develop statements and theories that will be used as a model with which to analyse other cases. The case studies therefore have idiographic, not nomothetic, intent. The selection of the cases to be studied is done in such a way as to maximise the amount of information that the researcher can obtain from them. For this reason, the case study can be carried out on typical cases or on extreme cases, depending on whether the researcher wants to investigate the most common ways of presenting a phenomenon or the whole variety of ways in which the phenomenon can occur.

The last phase of the case study approach foresees that, once all the data have been collected, they are compared with the hypotheses formulated at the beginning of the case study. Once the comparison phase is over, a series of conclusions can be obtained, and a decision can be made whether the information or results obtained can be applied to more situations or similar cases.

Finally, a report is prepared which, chronologically, details all the data of the case study. It will be necessary to specify what the steps were, how the information was obtained and the reason for the conclusions drawn.

The language must be clear and understandable and allow the reader to understand each of the points.

Given these premises, I decided to organize the chapter dedicated to the case study as follows. First, by providing a general framework of the guidelines for sustainable reporting in Italy and the approaches that can be followed to draft the sustainability report. Then, an overview of the organization and the historical context that brought Coldiretti Verona to the first sustainable reporting is provided. I proceeded to present the work teams and the organization of the work itself, and I summarise the content of the Coldiretti Verona Sustainability Report 2021. The final part is dedicated to some considerations on the reporting process.

2. How Sustainability Reports Guidelines are implemented in Italy - The case of Coldiretti Verona

The dissemination in Italy of the indications of the GRI allows the comparison between different realities of the sector and between different nationalities of companies, in a context in which companies are increasingly multinationals or have a chain of their own supply chain that involves different States at the same time. The Sustainability Report sees typical advantages of CSR attributable to two areas: the first relates to relations with the outside world, the second to internal strategies. The main advantage is to allow dialogue between the company and the environment, increasing the perception of the company's transparency and familiarity for the area in which the company is present. At the same time, this dialogue allows the company to understand the needs of its stakeholders, reflect on its work and implement internal improvement strategies. The sustainability report becomes a guide for future action, a declaration of intent in different thematic areas addressed and that returns to the various stakeholders. In this way, stakeholders are accomplices and participants in the company's activities in a circular process in which everything starts with the stakeholders and returns to them. By implementing the path to drafting the sustainability report, a radical transformation of the relationship between the company and the surrounding environment takes place.

The sustainability report leads to an in-depth analysis of one's company or organization, looking internally at what results have been obtained and what results they would like to pursue. For this to work, there is a need for absolute objectivity and impartiality in the analysis, which is not always easy.

It is important to reflect on the possible approaches that a company may have towards the sustainability report to avoid drafting one that is not fully effective.

First, the reactive approach. In this case we see the introduction in the company of an activity concerning the communication of non-financial information only after the imposition by the state regulatory systems. Specifically, this approach involves all those companies that have not oriented themselves towards corporate social responsibility until they have come within the scope of application of the regulations, which require them to communicate to the outside data that can put them in bad shape light. Being an imposed activity, the characteristics that the path can take are two: one positive and one negative. The first occurs when the company grasps the legislation as an opportunity for internal

reflection and improvement, fulfilling the obligation and following both the legislation and the pillar principles underlying the sustainability report, the evolutionary process of the organization towards the CSR. In this case we see the willingness on the part of companies to review not only the past work, but also to redefine the guidelines and strategies for the future. On the other hand, the reactive approach with negative connotations is typical of those companies that, forced by regulations, decide to fulfil their duty without reflecting on the available tool and sterilely following the indications or even trying to highlight only the most convenient aspects for the organization itself. Moreover, the internal working group of the company that is given the task of drawing up the document containing the non-financial information, may itself not believe in growth opportunities.

The second approach, which has traditionally distinguished the most virtuous companies, is a proactive approach. This approach is important because if the company manages to be innovative and anticipative, an efficient system of communication and monitoring of the performance of the various activities will allow it to reach positions of advantage over the competition (O. Pallme, 2001). Companies and organizations follow a path of internal reflection on CSR issues, defining their strategies with a view to building the sustainability report not because they are obligatory, but because of the corporate culture.

However, the proactive approach does not only have a positive connotation. Some companies, not feeling subject to restrictive rules, may decide to use the sustainability report in a propaganda way. This occurs especially when the activity is undertaken and read similarly to what happens in the first phase of introduction of the report, interpreting the tool as a means of marketing communication. It happens that the top management assigns the task to a small group of people to deal with this communication, which exits the company to the outside, without there being a corporate culture aimed at sustainability. In this case, the stakeholders are not involved and the basic principle of bilateral communication with them fails, again losing the real and constructive effectiveness of the sustainability report.¹⁷

¹⁷ C. Mio, A. Venturelli, R. Leopizzi, "Management by objectives and corporate social responsibility disclosure: First results from Italy", *Accounting, Auditing & Accountability Journal*, Vol. 28 Issue: 3, 2015 pp.325-364

2.1 A look into the Federazione Provinciale Coldiretti Verona

The first Sustainability Report of Coldiretti Verona dates 2015 and was born from a proactive approach - introduced on a voluntary basis - to ensure transparency for farmers, workers, and citizens. In this chapter, after a brief presentation of the organization, the construction of the sustainability report is analyzed step by step, reporting the experience gained within the Federazione Provinciale Coldiretti Verona.

Coldiretti, founded in 1944, is the main organization of agricultural entrepreneurs in Italy and in Europe. It represents a social force that values agriculture as an economic, human and environmental resource.

Coldiretti's mission is to guarantee agricultural businesses opportunities for development and income by making agriculture an integral part of the country's economic and social interests.

The values of which Coldiretti advocates tend to support the development of the primary sector and the national economy in favor of the community. The interests of agricultural enterprises are the interests of society. As a result, Coldiretti asserts itself as an entity engaged in the fight for the respect of the consumer's rights.

The aim of the organization is to regenerate the agricultural sector by promoting the economic and sustainable growth of the company and at the same time the food security of consumer citizens. In order to guarantee and increase the income of agricultural businesses, Coldiretti oversees all production chains and is present in all decision-making centers concerning the agri-food sector. The Federazione offers a wide range of services to ensure trade union assistance and advice on all issues relating to the activity of the agricultural enterprise.

Coldiretti Verona drafted the first Sustainability Report in 2015, reporting the year 2014. In those years the agricultural sector was often accused of groundwater contamination, pesticide pollution, exaggerated exploitation of the land, and even mistreatment of animals. The agricultural sector was then able to convert its reputation and at the same time, the reputation of Coldiretti also changed. The Federazione has supported companies in the path of redemption and rehabilitation in the eyes of the community, demonstrating that at the basis of every agricultural practice there is respect towards the environment and the territory.

In fact, Coldiretti's work is aimed both at farmers and citizens, through the agreement made with citizens twenty years ago which led to giving life to the Campagna Amica¹⁸ project. It is an example of virtuous coexistence between economic activity and territory.

To make the path towards transparent communication and the commitment to a more sustainable work ever more concrete and effective, Coldiretti Verona decided to take a further step and tested itself with the first Sustainability Report.

A work of internal reconnaissance and self-inspection was done, useful to understand which was the starting point. The purpose was to establish annual micro-objectives that would guide a new model of doing business, aimed at minimizing the environmental impact and optimizing the relationship with internal and external stakeholders.

2.2 Coldiretti Verona Sustainability Report 2021

The 8th Report of Sustainability, as well as the previous, refers not only to the Federazione Provinciale Coldiretti Verona (CV), but also to all the investee entities such as the service company Impresa Verde Verona Srl and the Agricultural Development Service Center (in the Report these three realities are referred to as "Coldiretti Verona").

Since 2015, Coldiretti Verona has been relying on the specialists of Sustainabilia - IPLUS¹⁹ to draw up the Sustainability Report. The final work team is therefore divided into two groups: on the one hand the Coldiretti interior team, of which I was a member, and on the other hand the experts from Sustainabilia.

¹⁸ Campagna Amica supports Italian agriculture in the three main areas of direct sales, tourism and eco-sustainability and is a point of reference for anyone interested in protecting the environment and the territory, the quality of consumption and lifestyles. Campagna Amica is the first national and European network, traced and controlled, of direct sales, it manages 934 markets throughout Italy, of which 51 are covered. Coldiretti Verona strongly supports this project and invests important resources in it for the development of direct sales activities in zero-kilometer markets, in companies and through various initiatives carried out in agritourisms (2.297), in educational and social farms (6.438), in shops (159), in restaurants (650) and in urban gardens (214).

The commitment is enshrined in point 2.2 paragraph 6 of the Statute of Coldiretti Verona which includes among the purposes that of "developing and enhancing the multifunctional potential of the agricultural and fishing enterprise".

¹⁹ Sustainabilia is a team of professionals who are experts in sustainability, ESG non-financial reporting, business strategies and communication. They cater to any type of organization - profit, non-profit, public, private - with particular attention to small and medium-sized enterprises.

Sustainabilia is the branch of IPLUS specialized in sustainability strategies. The synergy between traditional professional skills and sustainability allows them to offer integrated consultancy to companies, which can gain a real competitive advantage.

Source: <https://i-plus.it/sustainabilia/>

This Report takes into consideration the activities, projects and initiatives carried out by CV in the provincial context, within its articulated system. It includes, among others, Campagna Amica, Terranostra, Coldiretti Donne Impresa, Coldiretti Giovani Impresa, Provincial Associazione Pensionati Coldiretti Verona and other entities originating from the initiative of the Confederazione Nazionale Coldiretti. Data relating to the member companies of CV are presented to highlight the extent and quality of the representation. During the reporting period, there were no changes in the headquarters and in the production chain, while the number of employees varied. Stakeholders' mapping was updated to communicate more effectively with the community and third parties and to be able to meet the needs of the territory. This update will allow the next years to define engagement programs in the local community. The purpose is in fact, to involve the local community through well-defined and declared methods, and to develop materiality analysis to define the contents of the 2021 and subsequent sustainability reports.

The majority of the contents of the report remained unchanged compared to previous years. This proves that CV responded, through its sustainability reporting from the beginning to the requests of the stakeholders. However, few topics were considered by the stakeholders no longer interesting; other arguments have been added, as in the case of the "non-discrimination" topic - inserted in the social area within the macro-item of human rights - and the "anti-corruption" topic inserted in the economic area. Instead, the following topics were removed: in the economic area the "local origin of suppliers" and in the social area the topic "customer health and safety". In addition, some topic names have changed due to the update of the reference standard, but the required content is the same as in previous years.

A topic considered relevant by the key stakeholders is "the evaluation of suppliers for social and environmental impacts". However, the management has considered this topic not a priority, given that the suppliers of CV are suppliers of services and consumer products, implying that they are not strategic suppliers. With regard to the latter, it would be difficult for the company to assess the social and environmental impact since the data collected would be quantitatively irrelevant.

To define the sustainability objectives for each area - environmental, social and economic - of Coldiretti Verona for the next three years, some internal managers were involved, based on the results of the materiality analysis.

The GRI criteria have been followed:

- The involvement of stakeholders was practiced from the beginning and during the reporting process.
- The materiality principle was considered fundamental for the selection of the main topics and was used during the materiality analysis with the direct involvement of key stakeholders.
- The principle of the sustainability context was used at the beginning for the first selection of topics to assess the consistency between the indicators and the context of Coldiretti Verona.
- The principle of completeness has been applied to respond appropriately to the topics chosen.

The topics of the GRI STANDARD examined are relevant for all the parties in the Coldiretti Verona system and some of them are also applicable to external realities such as the agricultural entrepreneur members. The companies included in the “consolidated financial statements” of Coldiretti Verona are included in the 2019 Sustainability Report. The topics examined were divided into three categories. Economic: Economic performance, Presence on the market (hires and suppliers), Indirect economic impacts. Environmental: Materials used, Energy, Water and water discharges, Biodiversity, Emissions, Waste, Compliance with the law and environmental regulations. Social: Employment-Workers, Relationships between workers and management, Occupational Health and Safety, Training and Education, Diversity and Equal Opportunities, Local Communities, Marketing and Labeling, Compliance with the law and socio-economic regulations.

2.2.1. Stakeholders’ engagement and Materiality analysis

Once the stakeholder mapping has been carried out, questions must be asked about who to involve and how. In theory, a method should be found to involve everyone (GRI, 2016) or, in any case, the most influential stakeholders. However, sometimes their number is such that ensuring a complete interrogation requires ad hoc tools for involvement. Not only the channel is different, but also the content of the communication: the message elaborated for the different categories must take into account their knowledge.

Despite the years of experience, there are still difficulties in guaranteeing communication with all the identified clusters, mainly linked to the time needed to reach all categories, which if exceeded, would require greater resources than those allocated to the project.

In the past years, methods used to engage stakeholders include online questionnaires, meetings, and focus groups. The frequency of use of the methods is irregular, i.e. the method used adapts to the needs of the period. In particular, in 2017, on the occasion of the evolution of the GRI G4 into GRI STANDARDS, Coldiretti Verona carried out a more structured materiality analysis involving its stakeholders with a meeting between the management of Coldiretti Verona and the representatives of the categories of stakeholders. During the meeting, the weight of the influence exercised by each stakeholder towards Coldiretti was assessed. At the same time, the interest that each stakeholder has in the company was measured. For the year 2021, in particular, the main method used was the questionnaire, since the post-Covid-19 emergency made it still hard to organize focus groups.

The categories of stakeholders involved can be consulted in Table 2.

The outcome of the analysis led to the construction of the materiality matrix, which identifies the aspects that appear to have the most significant impacts in social, environmental, and economic terms and that can influence the behavior of its stakeholders.

The indicators brought to the attention of the stakeholders are the following (GRI Standards, 2016):

- GRI 201: Economic Performance contains disclosures for organizations to report information about their economic performance-related impacts, and how they manage these impacts.
- GRI 202: Market Presence contains disclosures for organizations to report information about their market presence-related impacts and how they manage these impacts.
- GRI 203: Indirect Economic Impacts contains disclosures for organizations to report information about their indirect economic impacts, and how they manage these impacts.
- GRI 204: Procurement Practices contains disclosures for organizations to report information about their procurement practice-related impacts, and how they manage these impacts.

- GRI 205: Anti-corruption contains disclosures for organizations to report information about their corruption-related impacts, and how they manage these impacts.
- GRI 206: Anti-competitive Behaviour contains disclosures for organizations to report information about their anti-competitive behaviour-related impacts, and how they manage these impacts.
- GRI 207: Tax contains disclosures for organizations to report information about their tax-related impacts, and how they manage these impacts. The disclosures enable an organization to provide information on how it manages tax, and information about its revenue, tax, and business activities on a country-by-country basis.
- GRI 301: Materials contains disclosures for organizations to report information about their materials-related impacts, and how they manage these impacts.
- GRI 302: Energy contains disclosures for organizations to report information about their energy-related impacts, and how they manage these impacts.
- GRI 303: Water and Effluents contains disclosures for organizations to report information about their water-related impacts, and how they manage these impacts.
- GRI 304: Biodiversity contains disclosures for organizations to report information about their biodiversity-related impacts, and how they manage these impacts.
- GRI 305: Emissions contains disclosures for organizations to report information about their emissions-related impacts, and how they manage these impacts.
- GRI 306: Waste contains disclosures for organizations to report information about their waste-related impacts, and how they manage these impacts. The disclosures enable an organization to provide information on how it prevents waste generation and how it manages waste that cannot be prevented, in its own activities and upstream and downstream in its value chain.
- GRI 307: Environmental compliance, contains disclosures for organizations to report non-compliance with environmental laws and regulations.
- GRI 308: Supplier Environmental Assessment contains disclosures for organizations to report information about their environmental impacts in their supply chain, and how they manage these impacts. The disclosures enable an organization to provide information on its approach to preventing and mitigating negative environmental impacts in its supply chain.

- GRI 401: Employment contains disclosures for organizations to report information about their employment- related impacts, and how they manage these impacts.
- GRI 402: Labour/Management Relations contains disclosures for organizations to report information about their impacts related to labour/management relations, and how they manage these impacts.
- GRI 403: Occupational Health and Safety contains disclosures for organizations to report information about their occupational health and safety-related impacts, and how they manage these impacts.
- GRI 404: Training and Education contains disclosures for organizations to report information about their training and education-related impacts, and how they manage these impacts.
- GRI 405: Diversity and Equal Opportunity contains disclosures for organizations to report information about their impacts related to diversity and equal opportunity at work, and how they manage these impacts.
- GRI 406: Non-discrimination contains disclosures for organizations to report information about their impacts related to discrimination, and how they manage these impacts.
- GRI 407: Freedom of Association and Collective Bargaining contains disclosures for organizations to report information about their impacts related to freedom of association and collective bargaining, and how they manage these impacts.
- GRI 408: Child Labour contains disclosures for organizations to report information about their impacts related to child labour, and how they manage these impacts.
- GRI 409: Forced or Compulsory Labour contains disclosures for organizations to report information about their impacts related to forced or compulsory labour, and how they manage these impacts.
- GRI 410: Security Practices contains disclosures for organizations to report information about their security practice-related impacts, and how they manage these impacts.
- GRI 411: Rights of Indigenous Peoples contains disclosures for organizations to report information about their impacts related to the rights of indigenous peoples, and how they manage these impacts.
- GRI 412: Assessment of respect for human rights contains disclosures for organizations to report activities that have been subject to checks on the respect of human rights or impact assessments; training of employees on human rights policies

or procedure; significant investment agreements and contracts that include human rights clauses or that have undergone a human rights assessment.

- GRI 413: Local Communities contains disclosures for organizations to report information about their impacts related to local communities, and how they manage these impacts.
- GRI 414: Supplier Social Assessment contains disclosures for organizations to report information about their social impacts in their supply chain, and how they manage these impacts. The disclosures enable an organization to provide information on its approach to preventing and mitigating negative social impacts in its supply chain.
- GRI 415: Public Policy contains disclosures for organizations to report information about their public policy- related impacts, and how they manage these impacts.
- GRI 416: Customer Health and Safety contains disclosures for organizations to report information about their impacts related to customer health and safety, and how they manage these impacts.
- GRI 417: Marketing and Labelling contains disclosures for organizations to report information about their impacts related to marketing and labelling, and how they manage these impacts.
- GRI 418: Customer Privacy contains disclosures for organizations to report information about their impacts related to customer privacy, and how they manage these impacts.
- GRI 419: Socio-economic compliance contains disclosures for organizations to report non-compliance with laws and regulations on social and economic matters.

Figure 2 shows materiality matrix fourth panel, that is, the issues considered material by the stakeholders.

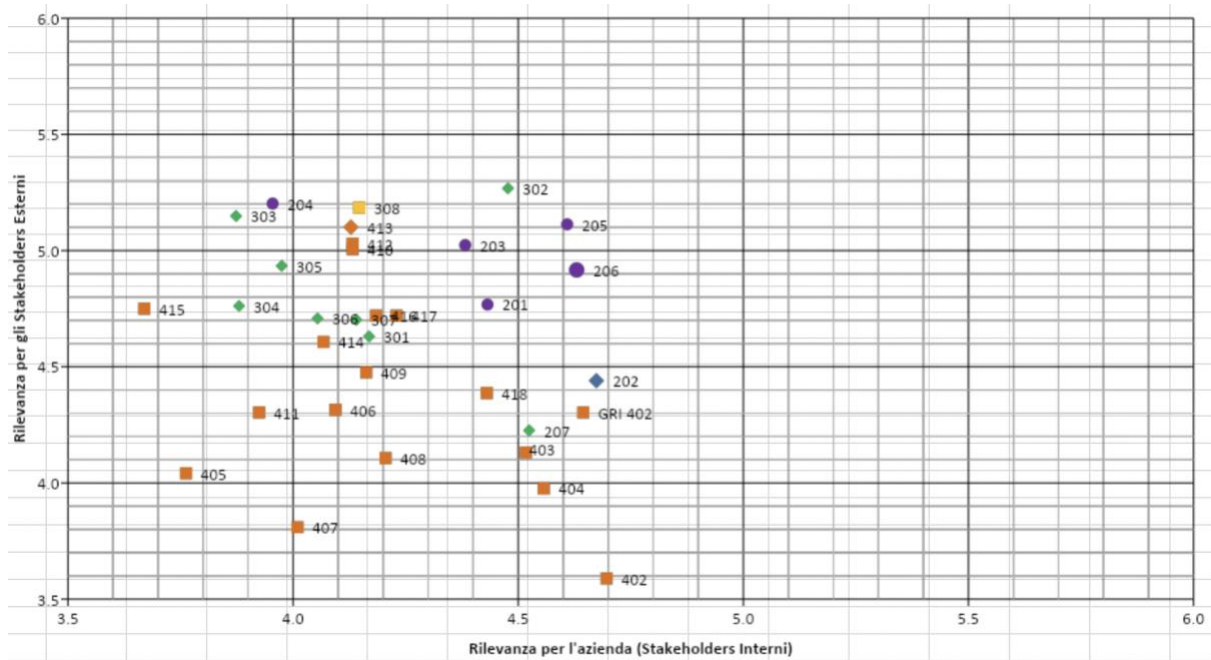


Figure 2: Materiality Matrix GRI, CV 2021.

After a meeting between the teams of CV and IPLUS, the Standards agreed to be material and chosen for the data collection were: 201, 202, 203, 204, 301, 302, 303, 304, 305, 306, 307, 308, 401, 402, 403, 404, 405, 412, 413, 416, 417, 419.

2.2.2 Data collection and elaboration

The data collection required collaboration with different offices in diverse areas of the Federazione. The GRI 102 indications (see Chapter 1) require the organization that is writing the report to give a clear and comprehensive explanation of the organization itself so that readers can understand the nature of the organization and its implications in the three areas of sustainability. This process was carried out by the working group in the previous phases.

For a correct profiling of the company, the name, activities, brands, products and services provided, the location of the head office / registered office and, where appropriate, the other areas in which it operates are required. It also requires the ownership structure, the legal form, the reference market served, the scale of size.

The CV team took care of the data collection and forwarded excel files showing the relevant tables to the different administrative managers of Federazione Provinciale Coldiretti. From the economic-financial area to the environmental area to that of personnel management, the participation of nearly twenty people was necessary.

The administrators were supported and followed by the CV team for the entire duration of the data collection, which lasted for three months: from May to July 2022. On the other hand, the Sustainabilia team dealt with the processing of the data collected and the drafting of the Report.

The content of the report is divided into nine main thematic focuses: the Covered Market of Campagna Amica, Events, Shared Knowledge, Farmers, Environment and Sustainable Development, Consumers, Employees, Institutions, Local Community.

Covered Market. In 2021 Coldiretti Verona inaugurated the first Covered Market of Campagna Amica Verona, an indoor farmer's market in the city centre. The place aims at creating a space for purchases and tastings of local products at km 0 organized by Coldiretti Verona in collaboration with the Social Cooperative Work Centre San Giovanni Calabria. The market is located in the Filippini district, a stone's throw from the Arena and near the tourist terminal, in a building of architectural and historical importance called “Ex Macello”. The market is open on Saturdays and Sundays from 8am to 1pm and the area is of about 700 meters. Recreational, cultural and educational activities are offered for families, schools and tourists.

In this place the Campagna Amica Foundation gives tangibility and visibility to its mission. In fact, the idea is to offer a meeting place between the interests of farmers and those of citizens, promoting issues such as nutrition, tourism, ecology, health and well-being, and thus inaugurate a new style of life.

The Covered Market makes concrete some aspects of sustainability through the:

- Recovery and redevelopment of a disused building, in a central but at the same time forgotten neighbourhood
- 360 ° enhancement and promotion of the Verona area with its culture and traditions
- Beware of fragile categories who are given the possibility of employment
- Dissemination, training and teaching activities aimed at a non-quantifiable number of users

- Diffusion of the culture of non-waste, of the wholesomeness of food and of good living
- New opportunities for economic outlet given to farms, but also to all the activities in the neighbourhood
- Installation of a dispenser with which market users can obtain free public water supplies thanks to the agreement with Acque Veronesi
- Purchase of an electric vehicle supplied to the market for the transport of agricultural products

Events. Participation in the daily life of the province of Verona is a determining factor in contributing to the sustainability of the territory. Coldiretti Verona in 2021 continued its commitment to participating in and organizing events on various issues.

Event Title	Event Description
Nessuno resti indietro, 2021	The event took place in the form of a meeting-discussion and saw the participation of the president of Coldiretti Verona Daniele Salvagno. The event had the purpose of an effective exchange of information and comparison on different positions in view of the proposal to sign a single territorial protocol intended to coordinate actions to create and maintain employment.
Convegno sulla cimice asiatica	Meeting organized by Coldiretti Verona to deal with the issue of the impacts caused by the Asian bug on crops.
Concerti al Mercato Coperto di Campagna Amica Verona	Coldiretti Verona organized a review of three concerts at the Covered Market of Campagna Amica Verona. An opportunity for sharing and socializing in a place where territory and business come together.
Festa d'autunno al Mercato Coperto di Campagna Amica Verona	Event organized by Coldiretti Verona and dedicated to the typical products of the autumn season with tastings and cultural play activities for the little ones.

Il principe felice e Suoni in rivolta	Organized by the Aida Foundation in collaboration with Coldiretti Verona, these shows, held at the Covered Market in Campagna Amica, had children as protagonists. During the show it was also possible to taste the typical Veronese products.
Premio letterario per poeti e scrittori	First edition of the City of Verona Literary Prize was held at the Covered Market of Campagna Amica Verona in collaboration with Coldiretti Verona. Award ceremony which also for the next few years will take place at the Covered Market in Campagna Amica Verona in order to create a real annual event.

Table 3: Some 2021 events organized by Coldiretti Verona.

Source: Coldiretti Verona Sustainability Report 2021, translated into English by the author

Shared Knowledge. For Coldiretti Verona, people, whose actions have a significant economic, social and environmental impact, are key actors when it comes to sustainability. Investing in continuing education is then essential to make them more aware and ready for the climate and global challenges they are experiencing. Coldiretti Verona invests important sums every year for the training of its associated farmers. In 2021, the amount invested was € 100,000.

Farmers. Coldiretti Verona has long supported the concept of "local" as an enhancement of the Veronese territory, understood as the set of people who make it up and the natural environment that surrounds them. Its commitment is articulated in giving support to farmers and workers which ensure the protection of agricultural products in the area. Supporting agricultural entrepreneurs to increase and improve their business performance is the main purpose of the Coldiretti, applying principles of healthy, fair, prosperous and local agriculture.

Some numbers:

- 12.931 farmers registered with Coldiretti Verona
- 38% of the total amount are women
- 1451 companies
- 61 educational farms
- 7 social farms

CV offers agricultural members consultancy and assistance for activities related to farms through the bodies connected to it: the Veronatura consortium for the management of the 0 km markets and Terranostra for agritourism activities.

Terranostra is the association of agricultural entrepreneurs who carry out agritourism activities, providing them with an effective service in terms of training, information, assistance, advice and promotion.

Terranostra in the province of Verona has several associated farmhouses and the services provided include:

- an annual visit with company check-up
- verification and consultancy both for tax purposes (balance sheet, verification of raw materials percentages) and for health and hygiene (preparation and maintenance of the HACCP Manual)
- verification and advice on aspects relating to safety and the insurance situation
- collaboration in promotional initiatives organized by the national Terranostra

Veronatura is the consortium managed by CV aimed at promoting and managing farmers' markets at 0 km. An aggregation of over one hundred farmers who are dedicated to the direct sale of Veronese agricultural products in the 0 km markets located throughout the province of Verona.

Some data:

- Turnover of Verona Natura farms in 2021: 8,306,543
- Change in turnover compared to 2020: -9%
- Change in turnover compared to 2010: + 467%

In 2021, unlike in 2020 where school-related activities were drastically limited due to the Covid-19 pandemic, it was possible to carry out two projects involving 7 institutes. The projects were:

- Territories of solidarity project (in collaboration with Progettoomondo Mlal);
- Solar Energy Competition.

Environment and Sustainable Development. Coldiretti Verona's attention to the environment is represented by the work carried out in the promotion of local products and crops. To this purpose, the Federazione understands the need to empower community's knowledge and awareness. By promoting local products, grown with respect for the environment and people, CV contributes to reducing emissions due to the transport of food

produced in different parts of the world. The territory of the province of Verona is wide and varied under various aspects: morphological, climatic and biodiversity. This allows the cultivation of unique and typical food products. The agricultural entrepreneurs associated with Coldiretti Verona, and whose accounts are kept, cultivate approximately 911,320 hectares destined for different crops.

Type of crop	Ha	%
Total	911.320	100
Maize	166.215	17,21
Wine grapes	149.031	14,82
Forest trees	85.070	9,13
Soft wheat (wheat)	77.101	8,46
Non-agricultural use	68.275	6,96
Mixed pasture meadow	54.543	5,63
Pasture	57.483	4,82
Soy	45.435	4,33
Tobacco - flue cured variety	25.491	2,34
Table apples	33.250	2,29
Nitrogen fixing crops	20.524	1,89
Barley	21.482	1,69
Agricultural areas withdrawn from production	16.491	1,56

Polyphite lawn	26.233	1,41
Actinidia or kiwi	24.300	1,3

Table 4: Crops, hectares and percentages of the crops in the territory.

Source: CV Sustainability Report 2021, translated into English by the author

On the territory of Verona there are some SCI areas (Sites of Community Importance) of which some are SCA (Special Conservation Areas) and SPA (Special Protection Areas).

The Veronese territory is rich in agricultural productions of absolute excellence, also recognized through the DOC, DOP, IGP brands. These certifications make it possible to guarantee quality and transparency for consumers and citizens, as well as the protection of farms and the families who work there. The DOP (Protected Designation of Origin) designation was created to qualitatively and legally protect a product originated, transformed and packaged in a defined and defined territorial area, PGI (Protected Geographical Indication, protects the product and the territory of production) and DOC (Controlled Designation of Origin), used only for wines to protect their quality and origin.

About energy consumption, the resumption of activities in presence increased energy and water consumption compared to 2020, leading to an increase of respectively 13% and 2%. CV supplies itself with green energy thanks to the collaboration with ForGreen, a Verona-based energy services company that uses renewable sources. This choice allowed Coldiretti Verona to reduce its emissions by estimating a saving for 2021 of 174,979 kg of CO₂ emitted with a saving that increased by 10% compared to the previous year. Coldiretti Verona every year strives to reduce its consumption, among the proposed solutions is the implementation of a temperature blocking system for the air conditioning system.

Consumers. Towards consumers, CV is committed to being a guarantor of the quality, transparency and legality of the food that is produced by agricultural entrepreneurs in the province of Verona. With the birth of the Covered Market of Campagna Amica, and of the other 0 km markets scattered throughout the province, consumers have at their disposal a wide range of local, seasonal and fresh products. With these activities, Coldiretti Verona continues its mission of sharing good procurement practices with people for a healthy and genuine diet, based on highly sustainable local products.

Campagna Amica supports Italian agriculture in the three main areas of direct sales, tourism and eco-sustainability, constituting a reference point for anyone interested in protecting the environment and the territory, the quality of consumption and lifestyles.

- Markets: 934 of which 51 are covered
- Farms: 6438
- Farmhouses: 179
- Shops: 159
- Restaurants: 650
- Urban gardens: 214

Thanks to the activity of Terranostra and Campagna Amica, consumers feel protected and guaranteed. Terranostra promotes:

- Correct and careful recovery of rural buildings
- Protection of the landscape and the environment
- Consume of Km 0 local products
- Direct sale of products
- Diffusion of eco-compatible and low environmental impact production systems and methods
- Adoption of a lifestyle and consumption that is more respectful of the environment

About Terranostra training programs: 2016 hours and 28 participants in training and refresher meetings; 1536 hours and 12 participants for agrichef training.

Employees. The results obtained by Coldiretti Verona towards the community of the province of Verona is the result of the commitment put in place by the people who work for the Federazione, representing its most important capital.

The CV system as of 31 December 2021 has 203 employees (+ 12% compared to 2020) divided as follows:

- Coldiretti Verona 33
- Impresa Verse 165
- Agricultural Development Service Center 1
- Covered Market 4

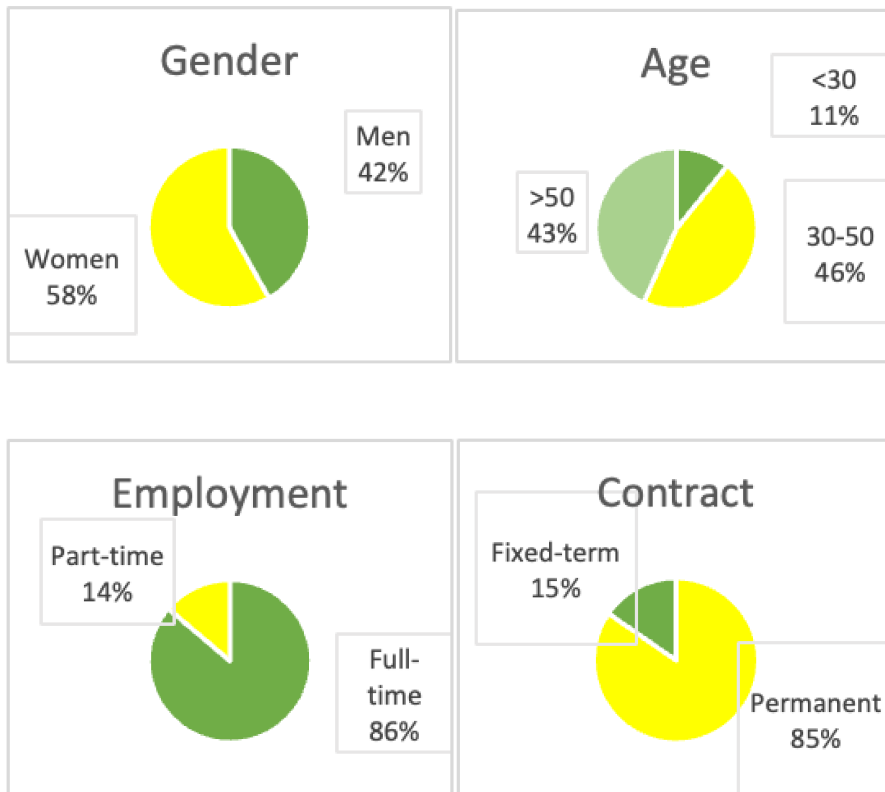


Figure 3: graphs showing information on CV employees

Source: CV Sustainability Report 2021, translated into English by the author

The maximum company pay is only 2.77 times the minimum company pay. Salaries between men and women tend to be of equal unity. Turnover data shows 28 hires, 24 layoffs, 1 case of maternity in 2021.

Operating on the local community, meant for CV the territory of the province of Verona, 93% of the employees of the System come from the province of Verona. Of these, 49 employees reside in the municipality of the CV headquarters.

The company benefits envisaged for CV employees are supplementary accident assistance that can also be used outside of time and from the workplace; 2 company cars available to employees for business trips; Production Award according to criteria established from year to year; 173 hours of vacation (9 hours more than the national contract). Additional benefits foreseen and linked to the activities and the contractual level of CV employees are company smartphone given to employees with greater responsibilities.

Coldiretti Verona has implemented a constantly updated occupational health and safety management system that allows the protection of all employees in accordance with the provisions of Legislative Decree 81 of 2008.

Through training and promotion in the field of health and safety, Coldiretti Verona ensures that its employees are provided with the necessary information in order to protect their safety. There were no accidents among employees.

In 2021, 2472 hours of courses were activated for Coldiretti Verona employees which covered the following topics:

- Basic first aid
- First aid update
- Basic worker training
- Technical update

Additional training was provided to employees in legal, tax and technical matters for a total of 3105 hours.

Institutions, especially local ones, are key interlocutors for CV. Three most involved are: the Prefecture, the Province, the municipal administrations, the police, and religious institutions. Coldiretti is freed from any exclusive link with political parties, both nationally and locally, allowing it to dialogue transversally with all the subjects of the political landscape, expressing itself freely in the range of issues of the agricultural, economic and social sector. As a guarantor of prosperity, food quality and protection of the territory, Coldiretti Verona promotes and creates for citizens moments of confrontation with the institutions, respecting the roles and skills of each, preferring dialogue and the presence of Coldiretti representatives at the internal decision-making bodies.

Local community. Coldiretti Verona's commitment to the local community is closely linked to its business. For years, to ensure the quality of food and the culture of healthy eating, especially during childhood, it has been carrying out projects for active involvement in schools and with dissemination initiatives through paper documents, online, conferences, articles. Furthermore, it promotes the combination of local food and health through events aimed at promoting Made in Italy as a synonym of quality, wholesomeness and food safety.

Name	Type of support given by Coldiretti Verona	Reasons related to the support given
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Cooperativa Sociale San Giovanni Calabria e altre cooperative sociali	Job opportunities for resources belonging to the Cooperative	Attention to the enhancement of the most fragile human resources
Consorzi di Tutela	Collaboration and ongoing support	Enhancement and promotion of the food and wine excellences of the territory
Amministrazioni comunali e Pro Loco	Collaboration and ongoing support	Enhancement and promotion of the territory
UILM	Annual fundraising on the occasion of Telethon	Fundraiser
Casa della Giovane	Donation of products	Attention to the enhancement of the most fragile human resources
Caritas	Donation of products	Attention to the enhancement of the most fragile human resources
Banco Alimentare	Donation of products	Attention to the enhancement of the most fragile human resources
Corpo Alpini Paracadutisti Rangers	Collaboration and ongoing support	Support to institutions
Associazioni culturali	Collaboration and support	Diffusion of values linked to the territory also through art
Scuole di ogni ordine e grado	Actions of various type	Dissemination of the culture of healthy living and Zero Km
Associazioni di ristoratori	Mutual cooperation	Facilitation of the meeting between supply and demand of local products

Table 5: Bodies, kind and reasons of aid provided to the community

Source: CV Sustainability Report 2021, translated into English by the author

For the three-year period 2020-2022 Coldiretti Verona has decided to make the UN's sustainable development goals its own with concrete actions, engaging in particular in SDGs 2 “Zero hunger” and 15 “Life on land”. Table 5 shows the progress and actions taken in 2021.

Target sdgs	Coldiretti Verona actions already started	Improvement goals	Year of achievement	% of achievement	How it was achieved	When it was achieved
2.2 END THE MALNUTRITION	<ul style="list-style-type: none"> • Educational projects on nutrition flowing to schools • Dissemination among consumers of the culture of healthy, balanced, local and seasonal food • Organization of events aimed at disseminating the culture of healthy, balanced, local and seasonal eating • Collaboration with public and private bodies, institutions for the dissemination of the culture of a healthy, balanced, local and seasonal diet • Media dissemination activities, including through the preparation of 	Maintain and Increase the commitment in the dissemination of contents also using new channels (web and social)	2021	50%	Despite the severe limitations due to the Covid-19 pandemic, the commitment to disseminate it to all stakeholders has remained constant. The use of new methods of communication (web and social) has proved useful for the purpose of a more widespread and timely disclosure.	In progress

	publications aimed at consumer citizens, to disseminate as much as possible the culture of healthy, balanced, local and seasonal food					
2.3 DOUBLE PRODUCTIVITY AGRICULTURAL AND INCOME FOR SMALL PRODUCERS	<ul style="list-style-type: none"> • Support and promotion of associated farms • Support in generational change • Encouragement of the inclusion of women in companies • Representative, technical, fiscal and innovation services • Refresher courses on every agronomic aspect • Visits to model companies for the dissemination of best practices • Awareness-raising and coordination actions to ensure access to state-owned and unused land by young agricultural entrepreneurs 	Maintain and Increase the commitment in the dissemination of contents also using new channels (web and social)	2021	50%	Despite the severe limitations due to the Covid-19 pandemic, the commitment to disseminate it to all stakeholders has remained constant. The use of new methods of communication (web and social) has proved useful for the purpose of a more widespread and punctual. Access to state-owned and unused lands was favored among young entrepreneurs by giving maximum dissemination of the information by Ismea.	In progress
2.4 ENSURING A SUSTAIN	<ul style="list-style-type: none"> • 7 years of sustainability report • Courses and meetings aimed at 	Continue to provide training on resilient	2021	60%	Constant attention paid to all aspects of sustainability in all areas of action and interest.	In progress

ABLE AGRICU LTURAL PRODUC TION SYSTEM	making companies aware of concrete sustainability actions • Collaboration with public and private institutions to bring the agricultural sector closer to sustainability issues	agriculture, which conserves ecosystems, improves the soil and adapts to climate change				
2.5 MAINTAI N THE GENETIC DIVERSI TY OF SEEDS, PLANTS AND ANIMAL S	• National collaboration with the 'SIS' seed bank • Preparation and obtaining of Doc, Dop, Igp certifications for some fruit productions of our province (apple, asparagus and cherry) • Encourage the production of local food products	Continue the bureaucratic process aimed at obtaining new certifications of origin (Doc, Dop, Igp) for some local agricultural products (apple, asparagus and cherry)	2020	90%	Continuation of the process for the recognition of certifications. Constant commitment to safeguarding and promoting local food products.	In progress
15.3 FIGHT THE DESERTI FICATIO N AND RESTORI NG THE SOIL DETERIO RATED	• Constant collaboration with the Institutions for the protection and safeguarding of the territory • Collaboration in the management, even directly with its own representatives in the decision-making team, of the land reclamation consortia	Concrete actions and collaboration for the optimal use of the water resource	2022	30%	In December 2020 the Delegate of Coldiretti Giovani Impresa, Alex Vantini, was elected President of the Veronese Reclamation Consortium. This allows for greater coordination between Coldiretti Verona and the management of water resources in agriculture in the Verona area. In the future, the policies	In progress

					and initiatives undertaken will be reported	
15.8 PREVENT THE INTRODUCTION AND REDUCE THE IMPACTS OF INVASIVE ALIEN SPECIES ON LAND AND WATER ECOSYSTEMS	<ul style="list-style-type: none"> Encourage the production of indigenous products Large-scale fight against invasive alien species in favor of native species 	Continue efforts to incentivize the production of indigenous agri-food products to provide training on how to eradicate and protect themselves from alien species	2020	100%	Between 2019 and 2020 Coldiretti Verona in collaboration with Aipo began to produce and disseminate a digital bulletin that reports the weekly updated data relating to the presence of Asian bedbugs in the Verona area. The project will be implemented with the creation of an app dedicated to monitoring and advice aimed at producers.	2020

Table 6: Targets, actions and monitoring of SDGs chosen by CV

Source: CV Sustainability Report 202, translated into English by the author

2.2.3 Review, graphics and publication

The draft of the Report was prepared by the Sustainabilia team, while it was the responsibility of the CV team to review it. The final draft will be given to the graphic agency.

The choice of graphics to use deserves attention. In particular, this year, it was decided to change the structure and graphics of the report, which changed its appearance to make it more streamlined and usable. The key word in fact wanted and has always wanted to be

transparency. First of all, there must be coherence between what the document communicates and how it presents itself. So, the question is whether it is more effective to keep the Federazione format or to look for a format that gives a different image but still carrying a message.

Coldiretti has an identity strongly focused on the territory and directs its communications towards an image of proximity to people and social networks. The same graphic design, with the use of warm and bright colors - yellow and green - typical of the Federation, supports this idea in the communication campaigns, and will also be kept in the Sustainability Report. This is also consistent with what emerged from the materiality survey, where people are of primary importance: workers and communities.

2.3 Considerations on the Coldiretti Verona 2021 Sustainability Report

Companies that are not subject to Legislative Decree 254/2016²⁰ and that draw up the document on a voluntary basis, proactively seize the opportunity both to develop new communication channels, and to analyse and implement improvement measures within the company. Through the process, the organization will be able to evaluate the different KPIs available, understand which are the most important based on their business and search for more timely and suitable ones.

The development of the report required different phases: the investigation of the materiality of the topics, requiring the mapping of stakeholders and their interrogation. Once the focuses with materiality were defined, we proceeded with the collection of data. The process was guided by the indications of the GRI Standards. Once the data collection was completed, the first draft of the report was created, useful for the analysis of strengths and weaknesses, followed by revisions to bring the project to a complete draft. Once the further improvements have been made to the project, the last step has been the final development with the graphics and publication.

The communication between the two working teams was constant as well as the one between the CV team and the employees. Sustainabilia team and CV team kept the updates of the work through monthly online meetings, while the communication with the administrative staff was in person and via e-mails. In fact, being a very complex and articulated project, developing the sustainability report implies the involvement and participation of many parties. I noticed that sharing results with top management leads to a greater connection between strategy and internal culture, with the awareness of a culture oriented towards social sustainability. In the Provincial Federation, the document has been particularly effective in terms of communications to human resources, who are aware of the actual costs incurred by the company to ensure staff remuneration, training, and other additional services; and to farmers, who were involved in the dynamics of sustainable accounting, improving their awareness.

Sustainabilia team gave input in the use of some non-financial indicators to have a greater knowledge of the work and direct reflection towards new actions to be undertaken consciously. Developments require making data collection systemic and automatic and integrating more non-financial performance indices with company management.

²⁰ <https://www.gazzettaufficiale.it/eli/id/2017/01/10/17G00002/sg>

Despite having several years of experience in this field, the difficulty in recovering some data persists, determined not only by actual missing measurements, but also due to lack of time for sharing moments with the resources outside the core team involved, as they are engaged with their own administrative activities. This led to delays in the project itself.

Although the legislation does not make it mandatory to communicate non-financial information to all companies, seeking its implementation proactively returns positive results even in the case studied. This allows you to search at your own pace and in your own ways the best methods to make the different measurements and to study communication channels and tools.

In accordance with what has been said in the literature, the sustainability report proved to be a tool that is useful under various aspects: managerial, relational and communicative. its introduction proved to be efficient for companies and organizations that want to be competitive and attentive to changes in society.

The experience in Coldiretti Verona, made me think about sustainability reporting as a circular process. By the term circular I refer to the fact that the sustainability report is a stage in an ongoing journey, a link between what has been and what may be. This is how this tool can become a fil rouge that outlines the path and strategy of an organization, a channel for dialogue that strengthens and consolidates relationships with stakeholders, training to learn to imagine and anticipate future trends and scenarios.

However, sustainability cannot only be 'done' but must also be told, nurtured, shared, made concrete with experiences. In this way it can have a truly significant impact inside and outside an organization and a community. If no one reads a sustainability report, except for who drafted it and who is an expert on the subject, what impact will this document ever generate? It is necessary to go beyond the closed enclosure of insiders and encourage a wide, horizontal, extended dissemination of sustainability issues. And this was the purpose of Coldiretti Verona. In fact, the Federazione expressed to Sustainabilia the willingness to make the 2021 report more useful and serviceable to its Stakeholders. Remarkable modifications have been made, then, to provide an easier and interactive reading. The main differences from the previous reports were the length of the document, which has been done shorter, and the links and QR codes with tables of data available for consultation in a separate web page.

Since the 2021 Sustainability Report, in the drafting phase of this thesis, is not yet accessible to stakeholders, it is difficult to measure its new effectiveness. However, in the previous pages have been reported the efforts made to always guarantee transparency, communication and involvement towards all interested parties.

3. Participatory Communication and Stakeholders Involvement

The sustainable reporting project that I followed in my experience at Coldiretti Verona can be defined as an example of participatory communication. In fact, not only is the document a communicative tool itself, but it also requires active, continuous, and transversal communication during all its phases.

In the 2009 World Bank working paper no. 170 *Participatory Communication, A Practical Guide*, participatory communication is defined as an approach based on dialogue, which allows the sharing of information, perceptions, and opinions among the various stakeholders and thereby facilitates their empowerment. Participatory communication is not just the exchange of information and experiences: it is also the exploration and generation of new knowledge aimed at addressing situations that need to be improved. To be genuinely participatory and truly effective, communication should occur among all parties affected, ensuring all have similar opportunities to influence the outcome of the initiative. Optimally participatory communication would be part of the whole project process, from beginning to end. Since this approach promotes the active involvement of stakeholders in investigating options and shaping decisions regarding development objectives, participatory communication also facilitates empowerment. In this way, the effects go beyond the project boundaries, spilling into the wider social and political dimensions.

Participatory communication is an approach that carries within itself the values of democratization and the participation of local communities at the macro, meso, and micro levels. Nonetheless, even when the analysis is at the international level, the starting point, the fulcrum must be the community with its peculiar cultural identity. Once local characteristics and problems have been identified, relationships and interrelationships with other communities can be sought.

Probably the most direct and 'threatening' obstacle to deciding on a participation strategy is that it can be perceived as a threat to existing hierarchies. However, participation is nothing more than an additional resource. In fact, it does not detract from the role of specialists and institutional leaders. But it sheds light on the point of view of local audience groups. This becomes fundamental when it comes to thinking and deciding the fate of resources for projects. Choosing a participatory communication approach allows us to consider the point

of view of those who experience the territory and society on a daily basis, and becomes important for policy changes.

The kind of participation in sustainability reporting is participation by consultation, “an extractive process, whereby stakeholders provide answers to questions posed by outside researchers or experts. Input is not limited to meetings but can be provided at different points in time. In the final analysis, however, this consultative process keeps all the decision-making power in the hands of external professionals who are under no obligation to incorporate stakeholders' input "(T. Tufte, P. Mefaloplos, 2009).

As far as I could see, participation in the activities that lead to the drafting of the CV Sustainability Report 2021 was constantly sought, especially regarding a particular category of stakeholders: workers. Instead, as far as farmers and the local community are concerned, the involvement was more sporadic.

Initially, since the farmer members were the starting point to collect some data and build the materiality matrix, they were subjected to questionnaires. However, what is missing for the moment and that would be interesting to measure, is the possibility of drawing up a second questionnaire to check how many members actually read the report. It would also be interesting to understand the attitude with which it is read: consciously or hastily?

As I said a few paragraphs above, sustainability is not just something to talk about or read about. Instead, it must be 'done', discussed, experienced, communicated and discussed again, in a continuous vortex of tests, comparisons and exchanges. This is why we cannot limit ourselves to just one side of the question.

If in the past the administration used to make its decisions based on the assumption of authority, today, in an increasing number of cases, it seeks inclusive choices and shared results. In doing so, communication, as an organizational lever that can favor the management of internal relations but also outside of the organization, can play an important role. To spread knowledge, to involve, to encourage discussion, and to inform.

It is not obvious that an organization uses a participatory method to make decisions or that it activates tools for systematic listening to citizens or other stakeholders to define and implement projects. This approach can already be an object of communication: it shows citizens the willingness of the organization, a different style in the governance of its relations, and, in general, the performance of its institutional task. It might be more frequent

to envisage communication actions during the participatory process such as invitations, presentations of events, and press conferences. However, once the decisions are made, how are the results communicated? How are the actions that derive from participatory decisions tracked? How do you make different audiences aware of the results and impacts obtained from the implementation of those decisions?

The organization that proposes a participatory process must first define the boundaries, i.e. what can be planned and what cannot be discussed. At this moment, the definition of the boundary between the constraints that limit the participatory process and the freedom inscribed in the idea of participatory process arises:

- constraints can be of an ethical and/or economic nature, they can concern the objectives of the project, the social functions, the political aspects, and the opportunities for private individuals, the role of the actors involved. Among the possible constraints there is, for example, that of the relationship between the memory of the place and its redefinition, how to intervene in the redevelopment of a neighborhood. This is what Coldiretti Verona did with the opening of the Covered Market in Galleria Filippini, which led to the redevelopment of the district of the same name. It is an intervention on a memory: the memory of that place in relation to the territory and to those who live there. Keeping the memory can be a choice as well as leaving open the possibilities and the space for a re-invention of the place out of a possible relationship with its previous history.
- freedom, on the other hand, must be effective: it is not necessary and counterproductive to carry out a participatory process if the decision has already been taken. The first analysis of the boundaries and the context must also serve to understand if there is space for a shared decision and if, in the intentions of the decision makers, there is that of being able to arrive at results that are not predictable in the start-up phase of the process.

In this process, not all points of view can and should be accepted but, within the defined constraints, all points of view can be advanced, can be negotiated and be justifiably rejected.

In the communication process, the work team will be composed of different professionals and roles but also of different motivations for the work that must be done. The creation of

a cohesive and compact working group around the goal to be achieved must take into account that it is necessary to overcome internal resistance; to create and maintain relationships; to provide training in terms of project teams; to enhance the new identity created in the group, identifying the distinctive added values of the team, starting from the spirit of enterprise and the drive for innovation. It is also important to propose benchmarking activities to show how work has been done elsewhere on concrete cases and specific experiences and finally relaunch the experience in terms of knowledge and learning for the entire organization.

Managing the work group means managing the relationships that are necessary for the group to work cohesively and at its best. It is also important to know how to manage the result of the work done in terms of internal and external enhancement and, with regard to the organization, in terms of disseminating new experiences and knowledge, so that they can become a shared heritage of values and skills. In this sense too, communicative competence appears to be fundamental. The contribution of external consultants could also be valuable to manage the negotiation activity, even within the group.

As for the external subjects in the context of participatory processes, they must pre-exist before starting the process it is advisable for the administration to identify which subjects and in what capacity they should be involved in the participatory process. In fact, it is not possible to create from scratch interlocutors interested in the subject of the participatory process. It is also advisable to put in place all the useful efforts to not forget any of the possible interested parties.

Starting from the start-up phase of the participatory process, communication is a relevant tool both for the outside (citizens, stakeholders) and for the inside of the entity (directors, managers, employees). Communication serves to make clear what is the role of participation with respect to the offices and traditional ways of making decisions: the administration and its governing bodies remain the holders of the decision, but the voice external to the administration serves to make these decisions more effective, efficient, responsive to the needs and requirements of those on whom these decisions will have significant impacts.

It is important to immediately understand the boundaries of the maneuver, which are the contextual constraints that will need to be taken into account to elaborate the new proposals: communication serves to mark the boundaries, to make it clear what can be decided through

this method and what, instead, it does not fall within the possibilities of the working group or, even, among the faculties of the body. (Baker, M., Hincks, S. and Sherriff, G., 2010)

Communication must involve all the actors of the organization, and create sufficient motivations within the working group, but it is equally important that it redistributes values, knowledge and skills even to those who do not participate directly.

Finally, it is also important to communicate the rules of the participatory process, its methods and tools, the times and phases, the actors, and their respective roles.

To conclude, participatory communication can be summarized in the following characteristics:

- Clear. Stakeholders should not be made to think that their every wish will be satisfied. Hence the importance to mark the boundaries.
- Consistent. It is important that the idea of participation corresponds to the real possibility of participating: through meetings, forums, and focus groups people should let speak, they must show people that the idea of participation is practicable.
- Bidirectional. The message that must reach the citizens in the form 'you tell me, I listen and I answer you'. In short, participation cannot be launched without being willing to accept the bi-intentionality of the interaction.
- Credible. Clarity, coherence, and bi-directionality allow the communication to be credible and create a sense of trust and adhesion to the project.
- Participation. Through logos, slogans, and communication products participants could feel more belonging to the project.
- Authoritative. The communication of the participatory process must reflect the authoritativeness of the source.
- Self-produced. It is important for the administration to plan its own strategies and means of communication: a participatory process cannot be communicated by a party external to the process itself.

As regards the case of the CV 2021 Sustainability Report, the fact of drawing up the sustainability report is already an act of responsibility and avant-garde, combining the theme of sustainability with that of participatory communication. The project, however, in order to have an impact on the community, it should be communicated not only to its farmers and employees but also to the community itself. In doing so, an organization of the size and influence of Coldiretti, could find particular effectiveness. In fact, people are used

to seeing the typical colors of the Federation as synonymous with quality and competence. Hence, communication that comes from the official channels of the farmer's trade association could convey messages that can be traced back to a sustainable lifestyle with a power that other realities probably would not have.

Coldiretti Verona has shown a good degree of involvement of its stakeholders in the various stages of drafting the Report, however, there are some precautions that it could take in the future to have a greater impact on society and make sustainability experienced and discussed by people.

First, it could get the citizens to talk about the project under consideration and generate collective proposals before the report is put into draft. To do this, he should structure an information plan that builds the basic conditions and essential information to be able to express his opinion on the project. For this purpose, the communication tools and the collection of citizens' voices should be set up in a system that is as integrated and interactive as possible, for example through brochures, websites, forums, posters, press office activities, moments of direct experience (walks, meetings, assemblies, etc.)

The involvement of people who are believed to be part of the participatory process depends on a good communication strategy that works best if it is direct and emotional.

In fact, people must not only understand “what it is about” but must emotionally adhere to the project feeling protagonists and personally involved. In this circumstance, therefore, word of mouth and informal meetings are also useful. To conclude the phase of collecting citizens' opinions, a city event could be organized that can enhance the contribution of the participants and indicate the possible lines of action.

Even more important is the communication of project results - in this case, sustainable reporting. Some methodologies used also in the primary phase of awareness creation could be reused up - brochures, websites, and forums, posters, press office activities, moments of direct experience. Other useful tools could be newsletters (after running a campaign with the aim of collecting emails from people interested in the cause), blogs, and posts on social media.

In my experience, the main difficulty registered in the planning of a communication program for the Report is the lack of qualified and available staff for this kind of work.

Nonetheless, the will to improve this aspect of communication is strong and measures are being taken so that effective work of disseminating knowledge and awareness on sustainable issues can be carried out.

3.1 Sustainability as perceived by citizens vs sustainability as perceived by 'professionals'

This paragraph analyses various possible perceptions of sustainability that citizens - specifically Italians - may have in comparison to experts. In this regard, three sources will be used: the results of the 1st Edison-Censis Report of 2021, an article by Nicoletta Buora, also dated 2021, and a questionnaire I developed in may 2022. Concerning the experts point of view, interviews were conducted with Franco Zecchinato and Sergio Venezia.

3.1.1 Citizens' feelings and perceptions toward sustainability

According to the 1st Edison-Censis Report «Ragioni e condizioni della sostenibilità sostenibile» (meaning 'reasons and conditions of sustainable sustainability') presented in Rome in September 2021, 79% of Italians are ready to change the lifestyle to reduce environmental impacts. On the condition, however, that the changes are distributed early in the company (42.5%) and that the benefits offset the costs (33.2%). Finally, 58.7% are willing to pay more for green products and services. In Italians' perception, the form of sustainability considered a priority is economic sustainability (41.1%). In second place is the environmental one (32.1%), linked to the commitment to reduce pollution and fight against global warming. In third place, social sustainability (26.8%), with the priority to guarantee the protection of disadvantaged social groups. Also 46.2% of young people indicate economic sustainability as a priority, 24.7% environmental sustainability and 29.1% social sustainability. Is then evident the aspiration of Italians for environmental sustainability that is at the same time sustainable from a socio-economic point of view and inclusive, capable of creating accessible quality well-being in the near future.

79% of Italians consider themselves ready to change their lifestyle to reduce environmental impacts. However, environmental sustainability should contribute to living better, never to reduce one's economic well-being. Inclusive sustainability is understood as a social process from below, to be experienced in the contexts of every day, not as imposition from above. In a moment of uncertainty due to the pandemic, the consumer decides to consider not only the price but to recognize the values that a company embodies and the quality of the relationship it is capable of establishing with its customers. In addition to being willing to spend more on products and services that respect the environment (58.7%) and rewarding

companies that respect workers' rights (50.8%), 54.6% of Italians are willing to pay more for Italian products and services and 49.6% for companies engaged in social projects. 41.5% say they intend to spend more for a company that inspires trust and keeps what it says, 37.8% rewards the availability of physical points of sale and assistance, 29.1% appreciate the cost transparency, 23.6% are interested in a well-functioning and easy-to-access call centre, 22% would like to reward companies that do not use aggressive marketing practices. Finally, for 8 out of 10 Italians the social reputation of a company is essential.

As for energy, the Edison-Censis report shows that the price is not the only variable examined. For 53.9%, the tariffs are not among the first three priorities considered. Less than 10% indicates the price as the first and only factor on which to focus the choice. The transparency of the company on costs and contractual obligations is appreciated, which is in first place for 15.9% of consumers and is indicated in the first three priorities by 40.4%. Respect for the environment and the fight against global warming represent the priority factor of choice for 11.2% and are included in the top three priorities for 29.2%.

To conclude, it is worth quoting the words of Massimiliano Valeri, Director General of Censis are reported: "Dobbiamo evitare l'abbaglio dell'equazione sostenibilità uguale decrescita, superare anche una certa ideologia green oltranzista e valutare i timori espressi da alcuni soggetti economici, preoccupati di subire uno svantaggio competitivo a causa del rispetto di criteri di compatibilità ambientale dei processi di produzione più rigorosi". Which means that we must avoid considering sustainability equals to degrowth, overcome extremist green ideology and evaluate the fears expressed by economic subjects, worried about suffering a competitive disadvantage due to compliance with the environmental compatibility criteria of more rigorous production processes.

One can agree or not with Valerii's words, surely the focus should be to change the way of understanding development, without necessarily attributing a positive connotation to the concept of growth and a negative connotation to the concept of degrowth. In fact, it is not just a question of growth or development, but of how the use of resources, the exploitation of land, the organization of society, the dissemination of knowledge and the involvement of citizens take place.

Also Nicoletta Buora, in her article 'Sostenibilità: la percezione degli italiani in una ricerca di Sap' (2021), analyses the perception of Italians towards sustainability, based on a

research by Sap²¹ and Qualtrics²² conceived to have data and information to help companies to define their own strategies in this area. Italians, says Buora, are willing to spend more on sustainable food, transport and cars, designed with a green perspective and made with materials that respect the environment, bringing out a high awareness of the importance of containing the environmental impact.

Buora also reports the words of E. Raptopoulos, CEO of Sap Italia, on the occasion of the dissemination of the research data: "sustainability is a central theme in our strategy." The value of sustainability has always been part of the values of Sap, that claim that it is no longer just a matter of growing, but of doing it sustainably.

It emerges from a study carried out in Italy by Sap and Qualtrics in the first quarter of 2021 interviewing almost 1,500 final consumers, that sustainability will increasingly be the determining factor in the decisions to purchase a product or service. Specifically, the research focused on purchasing behaviours and consumer perceptions in 5 areas - food, automotive, fashion, utility and public transport - and analysed some specific elements such as transparency, knowledge of strategies and initiatives adopted by brands, the willingness to pay more for sustainable products and to be part of a community. In food, 45% of respondents believe it is important that brands aim for sustainable sourcing because they believe that in this way the environment is respected. In the fashion world, 83% believe that the design of a product can reduce its environmental impact. In the automotive sector, 51% take into account the manufacturer's emissions to decide which model to buy and almost 70% of respondents are convinced that car manufacturers could do more to achieve sustainability goals in relation to carbon emissions and energy consumption. There is less sensitivity in the utility sector, while for transport the focus is on showing the carbon footprint of the services offered.

²¹ SAP is a leader in the business application software market and helps companies of all sizes and operating in any sector to give their best: 77% of the turnover generated by transactions worldwide goes through an SAP system. By relying on their machine learning, Internet of Things (IoT) and advanced analytics technologies, their customers' businesses become smart businesses. Their suite of end-to-end applications and services gives customers the tools to operate profitably, continuously adapt and make a difference.

<https://www.sap.com/italy/about/company.html>

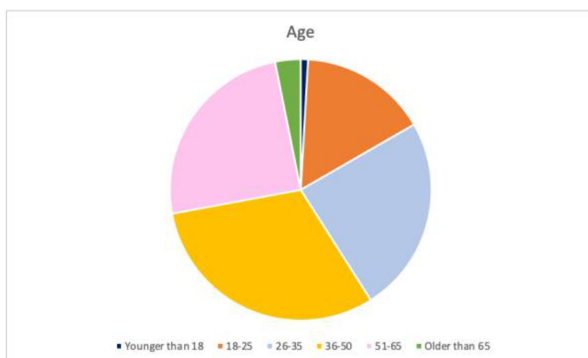
²² Qualtrics is the premier Experience Management (XM) platform. The platform was designed to optimize research around customer, employee, product and brand experiences of customers, members and colleagues. XM solutions are based on Qualtrics Survey Platform (CoreXM).

<https://www.qualtrics.com/it/support/research-core/guida-introductiva/apprendimento-di-research-core/>

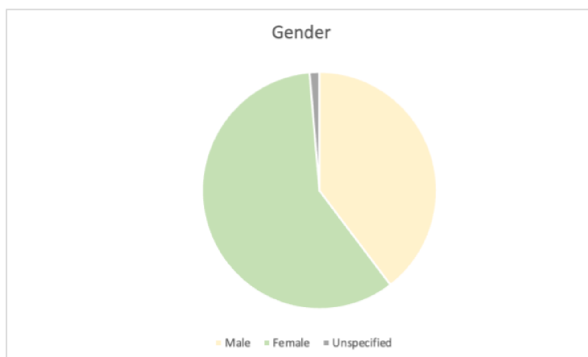
The data reported by the two sources show a growing awareness among the Italian people regarding sustainability and sustainable choices. Nevertheless, much remains to be done in order to transform people's lifestyles.

In the previous paragraph, participatory communication was defined as an effective and efficient methodological approach to drafting a good sustainability report and a successful project. Although sustainability is now globally perceived as urgent and emergency, it is not easy to change the lifestyles of people who for decades have lived as if resources were inexhaustible and where consumerism is deeply rooted in culture. In these societies, even the exploitation of so-called human capital has long been practiced, and in some places even today, to increase the earnings of a few.

For this reason, I wanted to investigate the awareness of citizens of my province - Verona - regarding sustainability. To do this, I prepared an anonymous online questionnaire aimed at people of all ages. (see Annex 2)



Graph 1: Age ranges of respondents



Graph 2: Gender of respondents

Graphs 1 and 2 show the age ranges and gender of people who participated in the questionnaire.

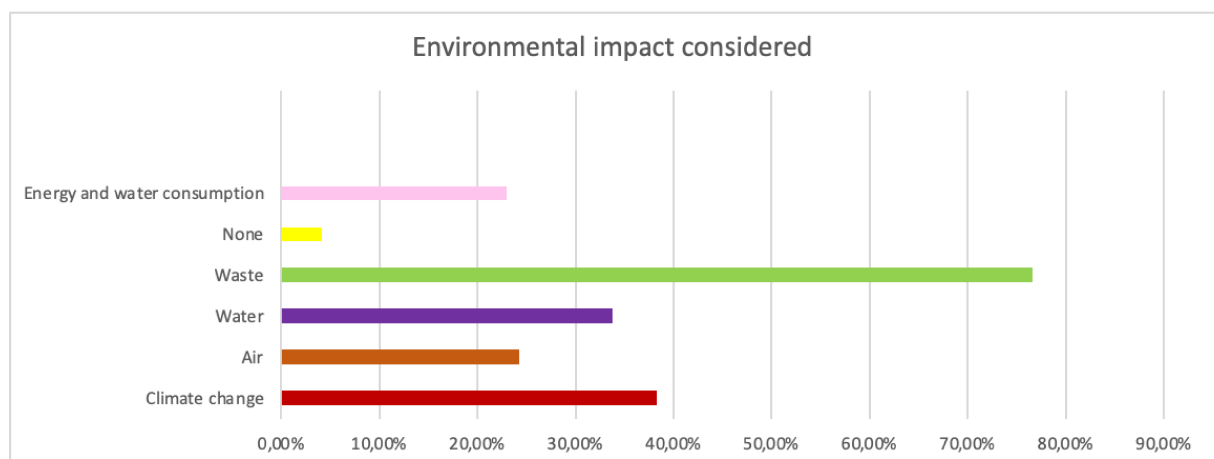
Subsequent two questions were aimed at getting to know the participants better: the level of education was asked, and it emerged that 51.4% of the participants have a high school diploma, 17.6% have a bachelor's degree, and 22, 1% master's degree. The remainder is divided between middle school diplomas or other specializations. The next question was aimed at gathering information about the method by which respondents usually get daily news. Options included digital newspapers (73.4%), social media (64.4%), print newspaper (29.3%), friends (28.8%) and none of the above options (3.6%).

The following questions were aimed at verifying knowledge and awareness of sustainability issues. A few more technical, concerning fuels, energy sources and definitions. To the first "in your opinion, which of these fuels is the least polluting?", 56.3% answered methane, 32.9% LPG, 5% diesel and 5.9% unleaded petrol. The second instead asked "which of these types of energy (wind, nuclear, petrochemical, fossil) do you consider renewable?", Most of the people (96.4%) agreed on wind energy. Next question asked "which definition of eco-sustainable do you think is more appropriate? ". 48.2% replied low environmental impact, 21.6% recyclable, 14.4% km0, 6.3% without packaging, 5.9% social ethics, and finally 3.6% recycled raw materials.

The following questions focused instead on analyzing the awareness and opinion of the respondents in their choices, or possible choices, in daily life.

To the question 'what importance do you attach to environmental aspects when shopping for products and services?' 53.6% answered average, 41% high, and 5.4% low.

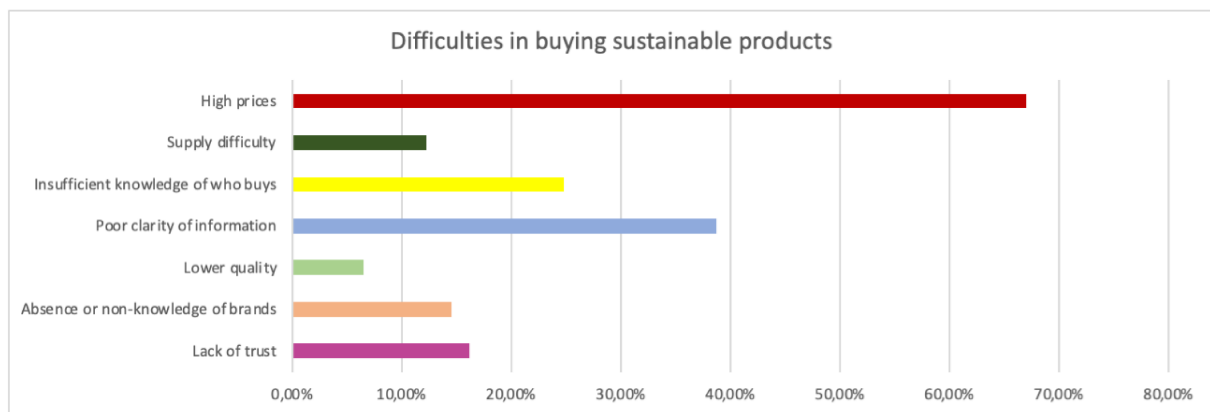
For the question "What environmental impacts do you consider when shopping for the following product categories? Food, textiles, electrical equipment, cleaning, stationery, furniture, energy, transport", the results were as follows.



Graph 3: Environmental impact considered (in %) by respondent when shopping for food, textiles, electrical equipment, cleaning, stationery, furniture, energy, transport.

The next question was about the priority given to having sustainable products in different sectors. 58% prioritized the energy services sector, followed by the food sector (48%), while the cleaning sector was given a lower priority (17.6%).

It was also interesting to investigate the perception of the difficulties of respondents in acquiring sustainable products, and the answers were as follows.



Graph 4: Difficulties of respondents (in %) in buying sustainable products.

It was then asked what potential benefits could be by marketing eco-sustainable products. The options to choose the types of revenues (13.5%), market competitiveness (27.9%), customer satisfaction (40.5%), customer loyalty (24.8%), corporate reputation (54.4%) , personal motivation (37.4%) and attention from institutions / media (18.9%).

Results show that most of the respondents believe that the choice to market sustainable products can have advantages above all to increase their corporate reputation by satisfying the customer.

The first part of the questionnaire ends by asking respondents to identify an effective strategy to raise awareness of sustainability issues. The options were: web communities (27%), public events (21.2%), funding of sustainable projects (41.4%)%, greater offer of ecological products (22.1%), training for students and children (60.8%), environmental certification of products (22.5%), promotion of sustainable behaviour (46.8%), communication (57.7%).

It was possible to choose more than one option and the results show that most of the respondents believe that there is a need for a communication and training strategy starting from the youngest ones.

The second part of the questionnaire was reserved for those who had worked in a company, even on an internship, or were business owners.

The first question asked how much importance was given by the company in its marketing strategy to packaging, waste, energy, greenhouse gases, water. The relevant data is that still a high percentage, 15.2% attributed a low importance, 45.5% average, while significantly less than half, 39.3% high.

It was then asked to quantify the demand for sustainable products by consumers with a number from 1 to 10, specifying the sector of the company.

Not all answers have been taken into consideration as some were incomplete (with only the number or the sector indicated). The remaining answers show that the service sector has the lowest scores, with an average of 4. The agricultural and food sector were the ones with the highest score, with an average of 8.

The next question asked to indicate to what extent aspects such as price, quality, safety, low impact, brand, trust in the store affect the consumer choosing which product to buy. The price is the variable considered the most decisive, followed by quality, trust in the store, safety, brand and low impact.

The same type of question was asked to evaluate which communication strategies were considered most effective by the respondents. The web is at the top of the list, followed by marketing strategies in general, store communication, label information, TV commercials, environmental certification, radio commercials and newspapers, and magazines with the lowest score.

The last three questions concerned the sustainability report. The first asked whether the respondent was "aware of the Sustainability Report as a communication tool of performance and impacts on a wide range of sustainability topics, including environmental, social and governance parameters" (55.7% NO, 44, 3% YES). The second asked if the company had ever drawn up a Sustainability Report (52.9% NO, 47.1% YES).

The last question, to be answered if you answered NO to the previous question, asked if, knowing the advantages of sustainability reporting (listed as annex), the respondent would be more motivated to write it, and to explain why. 9.2% of respondents answered no, giving as main reasons the lack of budget, lack of time, fear of not obtaining results because they

see the country still behind on sustainable issues, and finally because it is considered too difficult. 4% said they did not know if it was worth engaging in sustainable reporting. 86.8% believe it could be a useful tool. The reasons are the following:

- to have a broader view on sustainability and understand how to adapt it to the company
- to have greater control on the company's and consumers' actions
- better customer communication helps build customer trust / loyalty
- to increase understanding of risks and opportunities.

It was interesting to observe the responses of the questionnaire, from which it emerged, as I expected, a greater openness and awareness on sustainable issues in the younger population group, under 35 years of age. While there is less attention to sustainable choices in the elderly population (with few exceptions among the most educated), who are the same to have little confidence in the adoption of the Sustainability Report.

On the one hand, it is quite disheartening to see this gap between different age groups, on the other hand it is encouraging that young people are increasingly attentive to their daily choices and that they consider it important to invest in sustainable training and communication. With these premises, in fact, it is possible to have hope and work to achieve a change in lifestyles. As some pointed out in the last answer, however, a double push is needed, from below, from those who live with the problems caused by the exploitation and mistreatment of resources over the decades. And from above, from the institutions that should coordinate nationally but also internationally to develop effective strategies.

Finally, it can be said that the results of the three data sources used to analyse citizens' sensitivity to sustainability all point towards greater awareness and openness.

3.1.2 Experts' point of view - A talk with F. Zecchinato and S. Venezia

As regards the point of view of the 'professionals', Franco Zecchinato and Sergio Venezia were interviewed, as anticipated a few paragraphs above.

Franco Zecchinato is the president of *El Tamiso* agricultural cooperative, based in Padova, whose main purpose is the organization of the production and sale of the members' products. They also commercialize organic farming products from other non-member

suppliers present throughout Italy with whom they have established relationships of mutual trust over the years. This allows them to have a good range of products throughout the year and thus be able to make the most of the members' products. The cooperative also deals with technical assistance and the creation of training courses, information and direct promotion to consumers. The choice of the organic farming method they promote and disseminate is above all a cultural choice, dictated by the desire to be able to express economic and production models that translate into respect for the work of farmers and the land they cultivate. Consequence of these intentions is the enhancement of local organic products - most of the members are in fact from Veneto - of their historical and social link with the territory while respecting the seasonality and suitability of each production area. An initiative that expresses their philosophy, is the collaboration with the Solidarity Purchase Groups (Gruppi di Acquisto Solidate), which have always been attentive to the principles of seasonality, origin and quality of the products offered²³.

The choice to interview Mr. Zecchinato was motivated by his decades of experience in the field of organic and sustainable agriculture and his constant commitment to sustainable transformative projects. Below are the questions posed to the president of El Tamiso on September 16, 2022, and his answers²⁴.

1) *I ask you to say, in a nutshell, what sustainability means to you*

It refers to what can be reproduced without leaving holes. It means that it is sustainable because it can reproduce itself over time for the benefit of others without being harmed. It can be redone and repeated indefinitely without there being any danger for the future. I developed this idea thanks to my father who made me discover the remains of Romans close to home. Later, when I began to attend agricultural school and I was introduced to industrial agriculture, I thought back to the Roman remains my father had shown me, and to the wonder of the generations that have followed one another on earth for millennia. Each of them has been able not only to support itself but also future generations.

²³ <https://www.eltamiso.it>

²⁴ The answers have been translated into English from the original Italian answer by the author.

2) How do you think your vision of sustainability can be realized? Or how do you think you have already contributed to making it concrete through actions / projects? I ask you to give me a couple of examples.

For sustainability to materialize it is necessary to create a network. I wanted to create an agri-food model in which food, a bridge element between agriculture and society, is produced in a healthy way, respectful of the environment in which it is grown and the people who work it. In practice, sustainability is also the cultural evolution of people, farmers and non-farmers. The starting point therefore remains people and their relationships, a way of consumption that returns to be stripped of speculation and returns to reflect the market understood as a role of relationships in which sustainability is expressed.

3) Do you think that the involvement of stakeholders and citizens has been important in the success of the projects and, in general, in moving towards sustainable daily choices and lifestyles?

When we started there was already sensitivity and demand towards the agricultural model and organic food. By exploiting this sensitivity and the 'ready' market, we invented the agricultural cooperative as an operational tool with respect to the values they wanted to realize. Having been successful during the forty years in which the cooperative has lived - and continues to operate - we have seen that it is essential to involve citizens. We have never stopped doing direct sales, cultivating relationships with people. We also support relationships with solidarity buying groups, with which we are involved both for the supply of food and for initiatives in the area.

4) How did you communicate your project to the community?

I have always frequented the Paduan community, a bit in politics with a focus on environmental issues, supporting and following social animation initiatives of an associational and/or environmentalist nature. We try to be part of the discussion especially when there are events with young people. On a national level we have the association of AIAB, we have always invested in the cultural movement that should support the effort of cultural dissemination. We must be present not only in digital form or with advertising, but also as a physical presence involving people. For example, we were present in Venice at the degrowth festival.

5) *Do you think that the sustainability report can be an effective tool for encouraging greater involvement and spreading awareness about sustainable practices?*

I'm honest, I don't know it perfectly as a tool. But, based on what I know, I think it must be something that should always be done, with particular attention to bringing out what sustainability is. In fact, in recent years the term has been misused. For example, when we burn, I believe there is no room for sustainability, because it prevents the possibility of recreating something without destroying it. Burning is the practice of a society that has screwed up on itself in a devastating path. So, a reporting activity is interesting to communicate the operational framework of a company or organization, raise awareness of sustainability and can also become a political tool.

6) *Since you started your work, how have you noticed people's requests and needs evolving and in what direction?*

When we started, vegan and organic food were niche topics. So responding to this type of market demand meant being radical. With the growing awareness of more sustainable agriculture and nutrition, the more radical component has faded. A person who eats organic is not necessarily vegan. I noticed that it is necessary to change the tools to adapt to the sensitivity of the evolving people, pursuing the same objectives.

7) *What are the main resistances and opinions, more generally, present in your organizational context regarding communication and community involvement activities?*

I have had to deal with some skepticism that you can really start a 100% organic cultivation using no poisons and also doubts for the highest price. However, that was especially a consequence of those who work badly by selling poor food as organic. But once people know us and understand the value and quality of food, all resistance is overcome.

The biggest problems come from other food producers. They see their demand for products decreasing as organizations like ours grow, so they spread bad rumours. And not just ordinary people, educated professionals too. In conclusion, the biggest impediments come from skepticism and the gossip spread by those who are harmed by the success of projects like ours.

8) *Thinking back to what emerged, how do you think it is possible to have a widespread change in more sustainable choices and lifestyles?*

Certainly, through different cultural models that must be disseminated to people. I believe that people should be involved in their individual responsibility, not with morals or blaming messages, but with positive and sustainable models. Starting with the people who show greater sensitivity by telling alternative experiences and choices. My favourite channel is to talk to people first-hand, but I also understand that it is necessary to adapt to the times and take advantage of the technological tools we have available today, so we also use social media. Despite this, I think that communication must also be conveyed, because we are constantly bombed with information and we need to understand how and to whom to get our message across in an efficient way. The goal is that you change because you want it, not because you have to.

Sergio Venezia (who is active with the Brianza Solidarity Economy District) has been working for over twenty years in the field of solidarity economy. Initially, like Zecchinato, he worked in the food sector, while more recently he has shifted attention to energy and is a member of the association CO-Energia - Collective Projects of Solidarity Economy, referring to the same logic of method. Furthermore, he has been a member of the Foundation of the Economy of the Common Good in Italy for several years.

CO-Energia is a second-level national association created to start solidarity economy projects that aim at an ethical responsibility, from below, of the economy. They are members of RIES - Italian Network of Solidarity Economy. The activities of the association are coordinated by internal bodies provided for by the statute managed by volunteers and supported by project collaborators for activities concerning secretariat and communication²⁵. As for the Fondazione dell'Economia del Bene Comune, it is an international movement that proposes an ethical socio-economic model in which the economy focuses on the well-being of people and the planet, based on 5 fundamental values oriented towards the common good: human dignity, solidarity social justice, eco-sustainability, transparency and democratic sharing²⁶.

The choice to interview Mr. Venezia was motivated by his experience in the field of solidarity economy, his commitment to sustainable transformative projects and his inclusive vision of sustainability. Below are the questions posed to Sergio Venezia on

²⁵ <https://www.co-energia.org/chi-siamo/l-associazione.html>

²⁶ <https://www.economia-del-bene-comune.it/visione-2/>

September 20, 2022 and his answers. The questions are the same as the ones asked to Zecchinato, with the addition of question n° 5²⁷.

1) *I ask you to say, in a nutshell, what sustainability means to you*

Sustainability is now a term that can be applied to different contexts, while once it was mainly applied to the economy, today it is also applied to the environmental and social sphere. Let me give you an example. I am involved in a co-housing project. We are trying to verify all the choices on the three lines of sustainability: economic (money is needed), environmental (CO2 emissions, budget, self-production of energy) and how, finally, the social balance sheet will impact over time. But also, how many and what benefits the project will bring compared to an ordinary home. Therefore, for there to be sustainability, these three guidelines must be taken into account.

2) *How do you think your vision of sustainability can be realized? Or how do you think you have already contributed to making it concrete through actions / projects? I ask you to give me a couple of examples.*

I'm talking to you about the solidarity economy pacts. I have been participating in the solidarity economy processes for twenty years now, and at the beginning we saw the solidarity economy according to Mance's theory. All the subjects who adhered to the values of the solidarity economy were taken into consideration, and they were made to collaborate to experiment with objects other than the capitalist market. So we started with solidarity buying groups, but it wasn't enough, and I got to experiment with solidarity pacts. The consumer and the producer/seller are no longer on two different levels, an empathic process is needed. The aim to come together to define the transparent costs of the product. I made two projects on the bread and pasta supply chain, compiling spreadsheets to understand the real costs and get a fair price that is usually lower than the list price. The goal is to get to interdependence, there is no longer an 'I and you', but a 'we'. An example is the CSA (Community-Supported Agriculture), an originally American experience in which everyone is in the same legal entity. Everyone participates in the activities and everyone takes risks, each contributing according to their possibilities (money, time, skills). A good European example is Solawi in Germany.

²⁷ The answers have been translated into English from the original Italian answer by the author.

3) Do you think that the involvement of stakeholders and citizens has been important in the success of these projects and, in general, in moving towards sustainable daily choices and lifestyles?

When a participatory project is carried out, an information phase must be taken into account, otherwise there is no conscious choice. So it is certainly important to involve citizens to ensure the success of this type of project. However, first it becomes necessary to disseminate information about it, in order to have informed choices.

4) How do you communicate your project to the community?

Until before the pandemic, we hardly organized meetings in person, but in the world of volunteering it is more difficult. With the spread of remote communication tools it has become easier. We have a cloud where we store videos, texts and audio and we use them to answer the questions of the members or to prepare webinars, in order to spread knowledge.

5) Given your experience, would you be able to offer me a comparison between the food and energy fields?

An immediate difference is that the agricultural producers we deal with are usually small businesses, and we speak directly with the owner. When it comes to energy it is more complex, there are collective owners. In addition, the energy field also requires much more technical skills, so we also need engineers and professionals.

6) Do you think that the sustainability report can be an effective tool for encouraging greater involvement and spreading awareness about sustainable practices?

I don't know it in detail. But I think that wanting to measure one's sustainability is already a good starting point. I know better the tool of the Bilancio del Bene Comune. It is a rather long process, but it ensures that environmental, social and economic sustainability is reported, guaranteeing a complete picture.

7) Since you started your work, how have you noticed people's requests and needs evolving and in what direction?

People now, with the climate crisis starting to make its way, not out of love, but out of force, are starting to realize that there is a need for change. Unfortunately, many see it as a turning back, a renunciation of a lifestyle that was taken for granted. Some are even still deniers, most adapt to resignation. Fortunately, I see a good interest in young people.

8) *What are the main resistances and opinions, more generally, present in your organizational context regarding communication and community involvement activities?*

In the reality that I frequent, a niche that is the world of solidarity economy, the objections are often linked to the price, as it is still seen as the first element to consider. However, it is only an element. Again, the economic aspect of sustainability is only one of the components, so the price should not be seen as the ultimate determinant. It is a question of re-evaluating one's priorities.

9) *Thinking back to what emerged, how do you think it is possible to have a widespread change in more sustainable choices and lifestyles?*

I answer you with a sentence from Alex Langer, who argued that the change towards sustainable development is possible only if the practices that allow a reduction in emissions, waste, etc., are desired. Change must be desired. I think it is essential to spread awareness and information, we also try to do it through cineforum. The more there is knowledge, the more one can defend one's environment and social relations. You have to find the right channels that aren't necessarily mainstream.

Interviewing two people who are dedicating their lives to doing good and sensitizing others to the importance of more informed life choices was undoubtedly enlightening. Both Mr. Zecchinato and Mr. Venezia have in fact revealed not only the love for what they do, but also the firm belief that what they are doing can lead the world to be a place where humans can coexist with nature, and not merely exploit or fight against it. Obviously, this is not an easy path. It may be useful to analyse the respective objections and difficulties, which turned out to be similar. The economic factor is the main stumbling block, as well as a bit of skepticism. This is why they both believe that it is necessary to intervene on people's awareness. The change must be profound, cultural, and the push must come from within. Feeling obligated to change will not lead to lasting results, as you will never fully understand the reasons why certain rules are imposed. Consequently, the change will not be seen as an evolution, but as a renunciation, as a turning back.

People need to understand and internalize the reasons why a product should be preferred despite having a higher price, the reason why it is increasingly necessary to revise one's lifestyle based on waste and consumerism in favour of one based on respect of resources and of others. Only in this way can change occur. However, without actively and deeply involving people in projects, one cannot aspire to a cultural change.

Conclusions

Six decades have passed since Carson (1962) argued - and proved - that humans have a powerful and often negative impact on the environment. The first chapter, through Gotken's periodization (2000), provided a historical overview that described how sustainability reporting was born and standardized - from growing awareness of environmental issues to recognizing the need to report on the work of companies and organizations. However, as the results of the questionnaires and the answers by the interviewees in the previous chapter show, sixty years later the time is not yet ripe for a new economic perspective to take root in culture and human behaviour.

The aim of this work's analysis was to understand whether the participatory communicative approach used in the reporting project by the Provincial Federation can be considered valid and therefore can be further extended to other sustainability projects. First, we should say that there are several aspects on which to intervene on projects that aim at making society as a whole more sustainable. It is necessary to be able to identify and represent the macro-relationships between the anthropic system and the natural system that hosts it, aware that the dynamics that characterize the anthropized system of which the project is part are still internal to the host natural ecosystem. It is important to know and identify the system's set of relationships; quantify the exchanged and stored flows and take into consideration the place from a geographical, historical and social point of view.

A first step should be to analyse the territory on which you want to intervene as a whole, but also in the individual systems that make it up. Only in this way the concept of sustainability which is composed of three domains - social, economic and environmental - can be translated into concrete actions.

The analysis and study carried out on the Coldiretti Verona 2021 Sustainability Report highlights the importance of involving stakeholders to make sustainability reporting useful. This conclusion comes from two perspectives that may appear to conflict with each other. On the one hand, the desire to make one's work in economic, social and environmental matters transparent to the community demonstrates an avant-garde sensitivity (given the scarce diffusion in Italy of sustainability reporting in contexts where it is not mandatory). On the other hand, the lack of complete understanding of the usefulness of this tool by employees has resulted in delays in data delivery and, in general, in the process that led to

the final document. In fact, priority has often been given to something else. Once again, the importance of communication comes into play, because, if employees were fully aware of why it was decided to undertake reporting, they would be more motivated to get the job done without considering it a 'burden'. What is missing is the sharing of some values, from the top floors of the management to some of the administrators.

On a larger scale, this is also what happens at the municipal, provincial, regional, national and global levels. In fact, if by now the environmental emergency and the urgent need to intervene at the economic and social level are clear to those at the top, people have not yet understood the extent of the danger and the need to intervene as soon as possible. Precisely for this reason I believe that the participatory approach is the most effective one for implementing sustainable projects. When the objectives to be pursued, in order to be attained, touch the deepest chords of the essence of a people, it is necessary to fully involve the stakeholders. And participatory communication has proved to be a fundamental approach to guaranteeing the involvement of stakeholders in the specific report drafting process.

In particular, communication should be absolutely inclusive. As emerged from the questionnaire and the interviews, not many citizens are aware of the sustainability report as a communication tool. It is necessary to implement an information campaign regarding this tool before it is drawn up, but also during it, so that, once available, it can be used effectively. It has in fact been seen that numerous are the advantages that its drafting would bring. It would increase understanding of risks and opportunities; highlight the link between financial and non-financial performance; influence long-term management strategy and policy and business plans; simplify processes, reduce costs and improve efficiency. It is able to compare and evaluate sustainability performance with respect to laws, regulations, codes, performance standards and voluntary initiatives; to help companies avoid being involved in publicly disclosed environmental, social and governance failures. It allows performance comparison internally and across organizations and sectors; mitigates negative environmental, social and governance impacts by improving reputation and brand loyalty. Finally, it allows external stakeholders to understand the true value of the organization together with tangible and intangible assets and demonstrates how the organization influences and is influenced by expectations on sustainable development.

Even if it does not cover all social issues, it proves to be an excellent tool for disclosing sustainable topics that - if disseminated to a receptive and prepared public - could be extremely useful. Being a reporting tool, in addition to the food sector, it could also be easily extended to other sectors, such as fashion, automotive, furniture, but also to the tertiary sector. This would be useful to have a means of comparison between different economic areas in the same country, but also to see how different states organize themselves around a specific sector. In fact, for example, in Italy there are voluntary organizations, such as those promoted by Venezia and Zecchinato, which do not exist in other countries. To be considered is not only exploitation of resources, soil, personnel management and emissions, but also communities' involvement in difficulties, duties, and progresses.

The definition of participatory communication by the World Bank (2009) - already cited in the previous pages - proved to be a necessary concept to be implemented in developmental projects that want to be considered sustainable. As it was also highlighted by Zecchinato and Venezia, no change can take place if we do not start by communicating with people, and people need to maintain contacts, to be involved. Participatory communication, as an approach based on dialogue, which allows the sharing of information, perceptions, and opinions among stakeholders facilitates their involvement and empowerment. It allows the exploration and generation of new knowledge aimed at addressing situations that need to be improved.

Marzio Bonferroni, consultant, writer and teacher in communication and business strategies, in the article *La sostenibilità sociale per la "human satisfaction": come incrementare consapevolezza e azioni positive (2019)*²⁸, effectively highlight one of the great problems of today's society, which hinders the spread of new, more sustainable lifestyles. "For years, the objective of social sustainability has been only profit, with serious repercussions. Social sustainability is instead a fundamental objective for achieving human satisfaction, that is, the satisfaction of emotional, rational and ethical needs that are present in our psyche."

Western countries, placing capitalism as the engine of society, have lived the last eighty years with the main purpose of increasing profits, associating wealth and consumerism with

²⁸ <https://asvis.it/approfondimenti/>

well-being. Unfortunately, emerging countries are also developing these same characteristics, organizing the economy in a linear rather than circular way.

In a few decades, we have been able to lead to the depletion of resources, the reduction of biodiversity, the desertification of soils that for centuries have been able to guarantee nourishment and prosperity to millions of people.

Bonferroni (2019), highlights also how for many years the dominant objective, also supported by the Nobel laureate Milton Friedman, was profit, being the only target of a company and consequently of every profession. The economic model deriving from the utilitarian philosophy of "homo oeconomicus" is identified in the concept of "consumer", not considering that consumption means also destruction. The philosophy and logic of the consumer and of profit as the only immediate objective have generated financial disasters, which have produced exactly the opposite of social sustainability. Bonferroni continues arguing that it is right to react and try to contribute each for their own part, to the great common value of the common good, the result of social sustainability in its various elements. What Bonferroni wants to bring to attention is to consider for social sustainability not only the rational needs such as the needs for health, justice, culture and democratic participation, but also the emotional and ethical needs that make up the human psyche and which are often the "key" to fully solve rational needs.

A bottom-up approach is therefore necessary, in which we start from understanding people and their background, even before involving them, and then apply the right communication strategies that take cultural differences into consideration.

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Appendix

Appendix 1

Indicatore	Polarità
GOAL 1 	
Povert� assoluta	-
Incidenza di povert� relativa familiare	-
Bassa intensit� lavorativa	-
Grave deprivazione materiale	-
Percentuale di persone che vivono in abitazioni con problemi strutturali o problemi di umidit�	-
GOAL 2 	
Eccesso di peso o obesit� tra gli adulti	-
Adeguata alimentazione	+
Valore aggiunto per unit� di lavoro in agricoltura	+
Margine operativo lordo sulle unit� di lavoro delle piccole imprese	+
Investimenti fissi lordi in agricoltura per ettaro di superficie agricola utilizzata	+
Fertilizzanti distribuiti in agricoltura non biologica	-
Prodotti fitosanitari distribuiti in agricoltura	-
Quota di superficie agricola utilizzata investita da coltivazioni biologiche	+
GOAL 3 	
Tasso di mortalit� infantile	-
Probabilit� di morire tra i 30 ed i 69 anni per tumori, diabete, malattie cardiovascolari e respiratorie	-
Speranza di vita alla nascita	+
Proporzione standardizzata di persone di 14 anni e pi� che presentano almeno un comportamento a rischio nel consumo di alcol	-
Proporzione standardizzata di persone di 14 anni o pi� che dichiarano di fumare attualmente	-
Proporzione standardizzata di persone di 14 anni e pi� che non praticano alcuna attivita fisica	-
Copertura vaccinale antinfluenzale et� 65+	+
Numero di medici, infermieri e ostetrici ogni 1.000 abitanti	+
Posti letto in degenza ordinaria per acuti per 1.000 abitanti	+
Posti letto nei presidi residenziali socio-assistenziali e socio-sanitari	+
GOAL 4 	
Percentuale di persone di 25-64 anni che hanno partecipato ad attivit� di istruzione e formazione nelle 4 settimane precedenti	+
Uscita precoce dal sistema di istruzione e formazione	-
Tasso di partecipazione alle attivit� educative (scuola dell'infanzia e primo anno della primaria) per i 4-5enni	+
Alunni con disabilit� nella scuola secondaria di primo grado	+
Partecipazione culturale fuori casa	+
Letture di libri e quotidiani	+
Persone di 25-64 che hanno completato almeno la scuola secondaria di II grado (scuola media superiore)	+
Persone di 30-34 anni che hanno conseguito un titolo universitario	+
Competenza alfabetica non adeguata (studenti 15 anni)	-
Competenza matematica non adeguata (studenti 15 anni)	-
Competenza scientifica non adeguata (studenti 15 anni)	-
GOAL 5 	
Donne e rappresentanza politica a livello locale	+
Speranza di vita in buona salute alla nascita femminile	+
Tasso di laureati in corsi universitari STEM femminile	+
Rapporto tra i tassi di occupazione (25-49 anni) delle donne con figli in et� prescolare e delle donne senza figli	+
Rapporto di femminilizzazione della retribuzione media annua dei lavoratori dipendenti	+
Tasso di occupazione femminile (20-64)	+
Quota di part-time involontario femminile	-
Donne nei consigli di amministrazione delle societ� quotate in borsa	+
GOAL 6 	
Famiglie che non si fidano di bere l'acqua del rubinetto	-
Famiglie che lamentano irregolarit� nell'erogazione di acqua	-
Efficienza delle reti di distribuzione dell'acqua potabile	+
Indice di sfruttamento idrico	-
GOAL 7 	
Quota di energia da fonti rinnovabili sul consumo finale lordo di energia	+
Consumi finali lordi di energia sul valore aggiunto	-
GOAL 8 	
PIL pro-capite	+
PIL per unit� di lavoro	+
Reddito disponibile pro-capite	+
Investimenti fissi lordi su PIL	+
Tasso di occupazione (20-64)	+
Neet (15-29)	-
Mancata partecipazione al lavoro	-
Tasso di infortuni mortali ed inabilit� permanenti	-
Quota di part-time involontario sul totale degli occupati	-
Incidenza di occupati non regolari	-

GOAL 9 	
Famiglie con connessione a banda larga fissa e/o mobile	+
Utenti assidui dei mezzi pubblici	+
Quota delle ferrovie nel trasporto totale di merci	+
Prestiti a società non finanziarie e famiglie produttrici sul PIL	+
Intensità di emissioni sul valore aggiunto industriale	-
Imprese con attività innovative di prodotto e/o di processo	+
Intensità di ricerca	+
Ricercatori (in equivalente tempo pieno)	+
Specializzazione produttiva nei settori ad alta tecnologia	+
GOAL 10 	
Quota di reddito percepita dal 40% più povero della popolazione	+
Disuguaglianza del reddito netto (S80/S20)	-
Rischio di povertà	-
Tasso di occupazione giovanile (15-29)	+
Emigrazione ospedaliera	-
Mobilità dei laureati italiani	+
Permessi di soggiorno	+
GOAL 11 	
Indice di abusivismo edilizio	-
Incidenza delle aree di verde urbano sulla superficie urbanizzata delle città	+
Superamenti del valore limite giornaliero previsto per il PM10 nei comuni capoluogo di provincia	-
Posti km offerti dal tpl	+
Persone che si spostano abitualmente per raggiungere il luogo di lavoro solo con mezzi privati	-
Percentuale di persone che vivono in abitazioni sovraffollate	-
Bambini che hanno usufruito dei servizi comunali per l'infanzia	+
Difficoltà di accesso ad alcuni servizi	-
GOAL 12 	
Consumo di materiale interno per unità di PIL	-
Consumo di materiale interno pro-capite	-
Circolarità della materia	+
Tasso di riciclaggio	+
Raccolta differenziata dei rifiuti urbani	+
Produzione di rifiuti urbani pro-capite	-
GOAL 13 	
Gas serra totali secondo l'inventario nazionale delle emissioni (UNFCCC) pro-capite	-
GOAL 14 	
Stock ittici in sovrasfruttamento	-
Consistenza dell'attività di pesca-CPUE	-
Aree marine protette	+
GOAL 15 	
Impermeabilizzazione del suolo da copertura artificiale	-
Indice di copertura del suolo	-
Indice di frammentarietà	-
Coefficiente di boscosità	+
GOAL 16 	
Vittime di omicidio volontario consumato	-
Tasso di reati predatori	-
Truffe e frodi informatiche	-
Detenuti in attesa di primo giudizio sul totale dei detenuti	-
Durata dei procedimenti civili	-
Affollamento degli istituti di pena	-
Partecipazione sociale	+
Indice fiducia nelle istituzioni	+
GOAL 17 	
Aiuto Pubblico allo Sviluppo su RNL	+
Importazioni dai Paesi in via di sviluppo	+
Rapporto del debito pubblico sul PIL	-
Quota delle tasse ambientali sul gettito fiscale totale	+

Elementary statistical indicators used to calculate the composite indices relating to Italy and their polarity (the "+" sign indicates that an increase in the elementary indicator

contributes to the growth and improvement of the composite index, the "-" sign indicates a contribution negative to the performance of the latter)

Source: <https://asvis.it/>

Annex 2 - Questionnaire on awareness of sustainable issues

Il presente questionario anonimo è finalizzato a raccogliere informazioni riguardo alla consapevolezza e percezione dei cittadini nei confronti della sostenibilità.

I dati raccolti verranno rielaborati e inseriti a supporto di tesi di laurea.

Età*

- Meno di 18
- 18-25
- 26-35
- 36-50
- 51-65
- Più di 65

Sesso*

- Uomo
- Donna
- Non specificato

Titolo di studio*

- Diploma di scuola Media
- Diploma di scuola Superiore
- Laurea triennale
- Laurea magistrale
- Altro:

Come ti informi?*

- Giornale cartaceo
- Giornale digitale
- Social
- Amici
- Nessuna delle precedenti

Secondo te, tra questi combustibili qual è il meno inquinante? *

- Gasolio
- Metano
- GPL
- Benzina verde

Quale di questi tipi di energia consideri rinnovabile?*

- Energia eolica
- Energia nucleare
- Energia petrolchimica
- Energia fossile

Quale importanza attribuisi agli aspetti ambientali nel fare acquisti di prodotti e servizi?*

- Alta
- Media
- Bassa

Quali impatti ambientali consideri nel fare gli acquisti per le seguenti categorie di prodotti? Alimentari, tessili, apparecchiature elettriche, pulizia, cancelleria, arredi, energia, trasporto*

- Cambiamenti climatici
- Aria
- Acqua
- Rifiuti
- Nessuno

Quale definizione di eco-sostenibile ritieni più appropriata?*

- Etico sociale
- Privo di imballaggi

- Materie prime riciclate
- Km0
- Riciclabile
- Basso impatto ambientale

In quali dei seguenti servizi ritieni prioritaria la presenza dei prodotti ecosostenibili? *

- Pulizia edifici
- Fornitura materiali
- Trasporti
- Alimentari
- Servizi energetici

Quali sono secondo la tua esperienza le principali difficoltà nell'acquistare prodotti ecosostenibili?*

- Mancanza di fiducia nel brand
- Assenza o scarsa conoscenza dei marchi
- Qualità inferiore
- Poca chiarezza info
- Difficoltà fornitori
- Prezzi elevati

Ritieni che la commercializzazione dei prodotti ecosostenibili abbia dei potenziali vantaggi competitivi in termini di*

- Fatturato
- Competitività sul mercato
- Soddisfazione cliente
- Fidelizzazione
- Reputazione aziendale
- Motivazione personale
- Attenzione istituzioni/media

Quali delle seguenti iniziative ritieni possano essere efficaci per accrescere la consapevolezza rispetto ai temi della sostenibilità?*

- Web communities

- Eventi pubblici
- Finanziamenti di progetti sostenibili
- Comunicazione
- Offerta prodotti ecologici
- Formazione per studenti e bambini
- Certificazione ambientale di prodotto
- Comportamenti sostenibili

Quale importanza l'azienda attribuisce ai seguenti aspetti ambientali nella propria strategia di marketing? Imballaggi, rifiuti, energia, gas serra, acqua

- Alta
- Media
- Bassa

A tuo avviso, qual è la richiesta di acquisto di prodotti ecosostenibili da parte dei consumatori, nel tuo settore? Specifica il SETTORE e dai un PUNTEGGIO da 1 a 10

....

A tuo avviso, in che misura i seguenti aspetti incidono nel momento in cui il consumatore deve scegliere quale prodotto acquistare?

- Molto
- Abbastanza
- Poco
- Per niente

Prezzo
Qualità
Sicurezza
Basso impatto
Brand
Fiducia nel punto vendita
Prezzo
Qualità
Sicurezza
Basso impatto
Brand
Fiducia nel punto vendita

Quale tra i seguenti strumenti e strategie di comunicazione sono a tuo avviso efficaci per sensibilizzare i consumatori sulla scelta di prodotti a basso impatto ambientale?

Molto
Abbastanza
Poco
Per niente

Spot radio
Spot tv
Quotidiani
Riviste
Informazione etichette
Web
Comunicazione punto vendita
Certificazione ambientale
Marketing
Spot radio
Spot tv
Quotidiani
Riviste
Informazione etichette
Web
Comunicazione punto vendita
Certificazione ambientale
Marketing

Sei a conoscenza del Report di Sostenibilità come strumento comunicativo di prestazioni e impatti su un'ampia gamma di argomenti di sostenibilità, che includono parametri ambientali, sociali e di governance?

- Si
- No

La tua azienda ha mai redatto un Report di Sostenibilità?

- Si
- No

Se hai risposto NO al punto precedente, sapendo che i vantaggi della rendicontazione di sostenibilità sono i seguenti (vedi file) saresti più motivat* a redigerlo? Se sì, perché? Se no, perché?

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