



ESG IN BANKING

LA RENDICONTAZIONE DI SOSTENIBILITÀ:
STANDARD, AZIONI E PROGETTI

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DALLA CSR ALL'APPROCCIO ESG: COSA È CAMBIATO E COSA RIMANE

I PILASTRI DI UN APPROCCIO SOSTENIBILE AL BUSINESS



RISK BASED APPROACH

- Environment
- Social
- Governance



STAKEHOLDER ENGAGEMENT

- Customers
- Shareholders
- Employees
- Suppliers
- Community
- ...



INTEGRATED THINKING

- Aims to look at a business holistically to find value-creation opportunities, using a combination of financial and non-financial methods.

(DOUBLE) MATERIALITY

APPROCCIO ESG

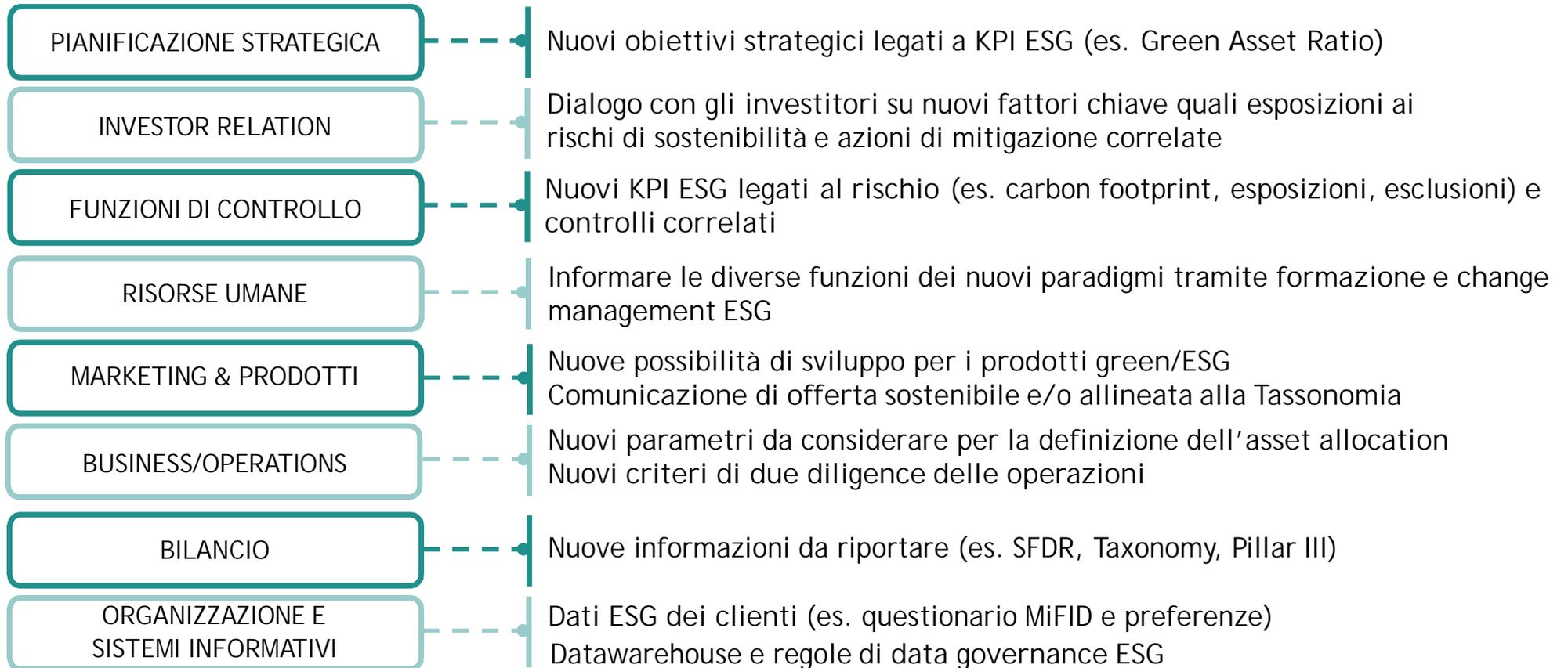
COME L'EVOLUZIONE NORMATIVA STA CONTRIBUENDO ALLA CONVERGENZA TRA REPORTING E RATING ESG



*data stimata considerando il recepimento degli stati entro due anni dall'entrata in vigore della direttiva

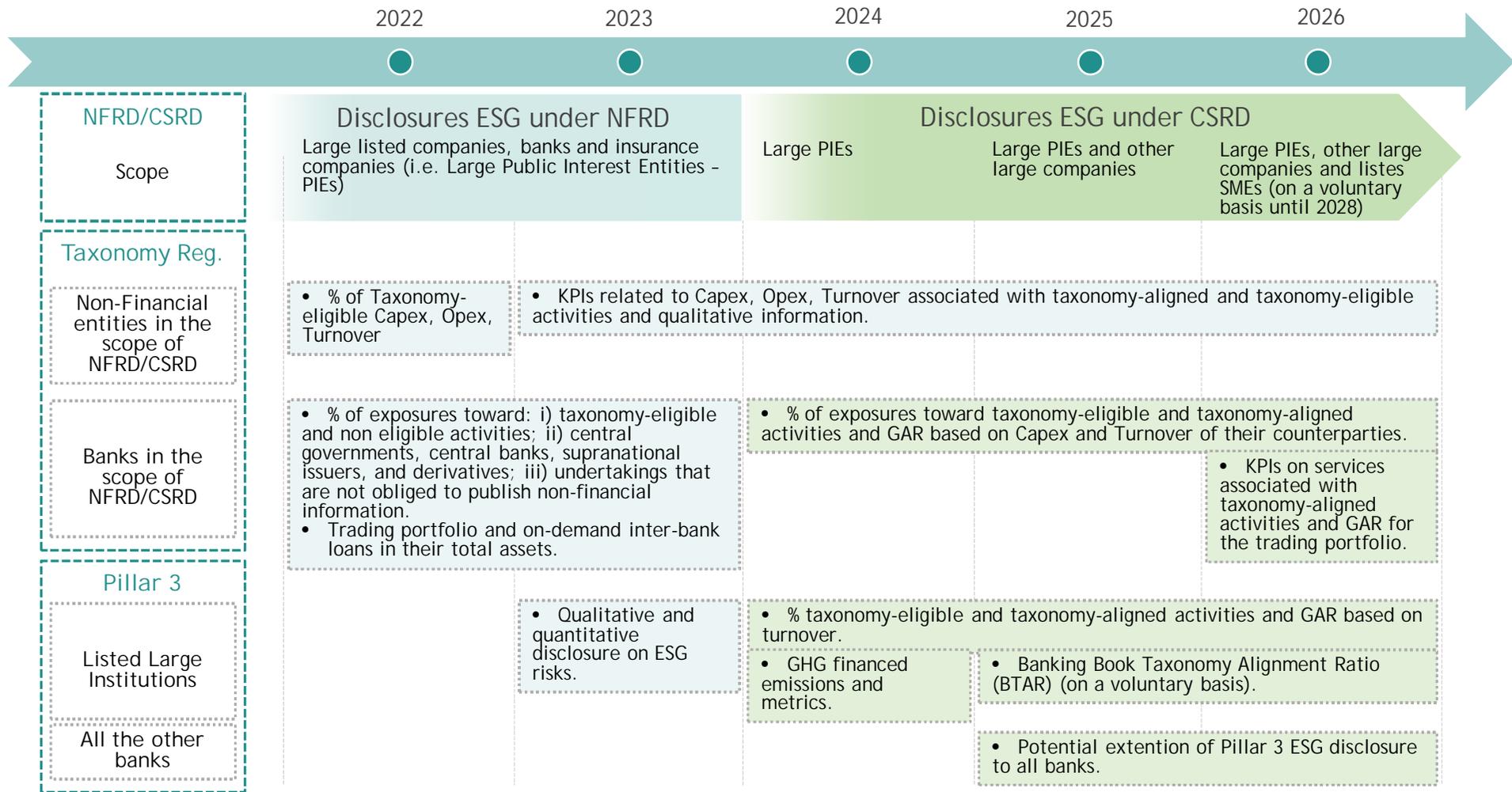
INTEGRARE LE DIMENSIONI ESG NEL BUSINESS MODEL DELLA BANCA

IMPATTI CONCRETI SULLE DIVERSE FUNZIONI DELLA BANCA



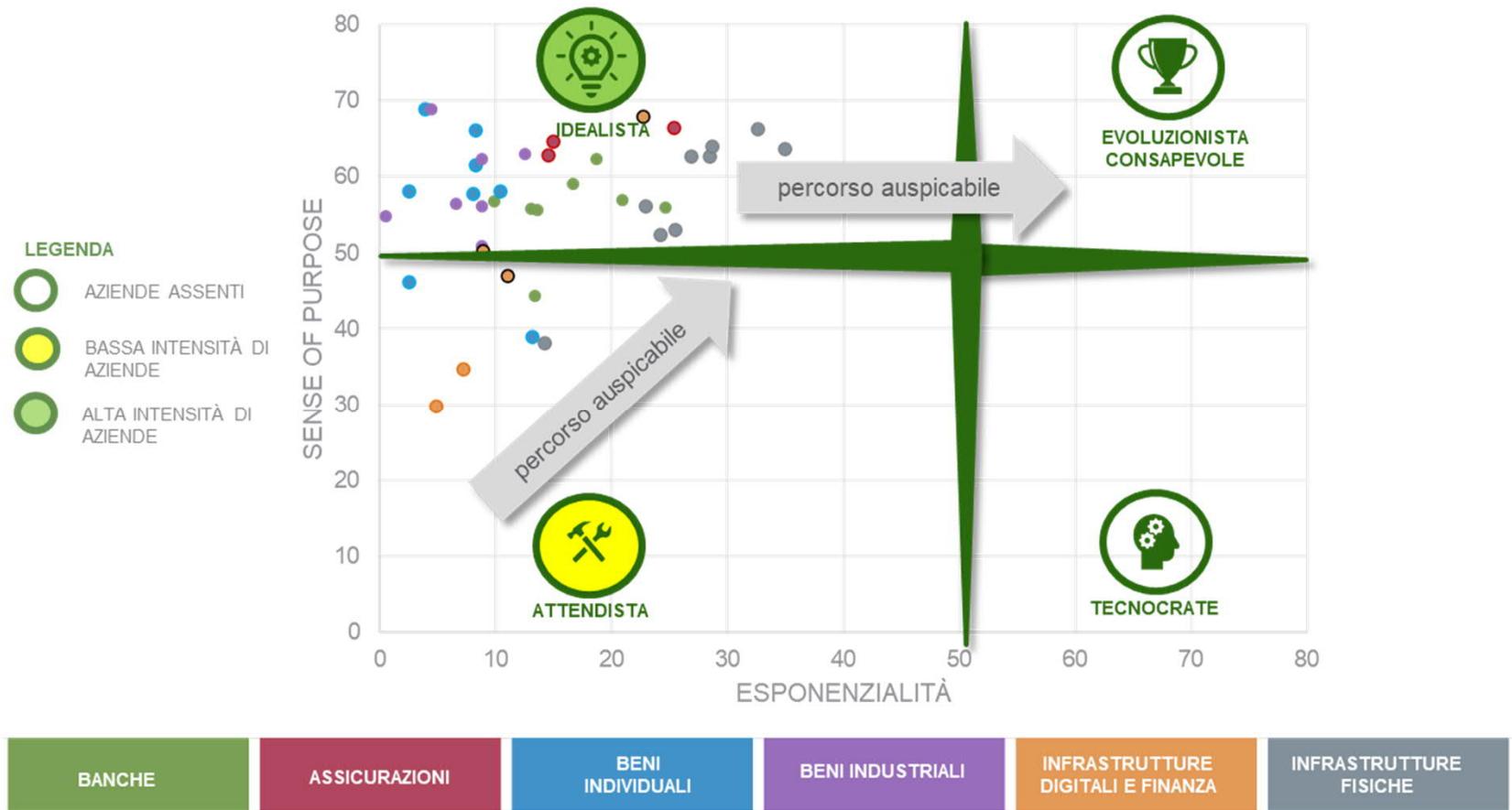
IL RUOLO DELLA VIGILANZA BANCARIA E FINANZIARIA

CONFRONTO TRA APPROCCIO METODOLOGICO EFRAG (CSRD) E PILLAR 3 DEGLI ITS EBA



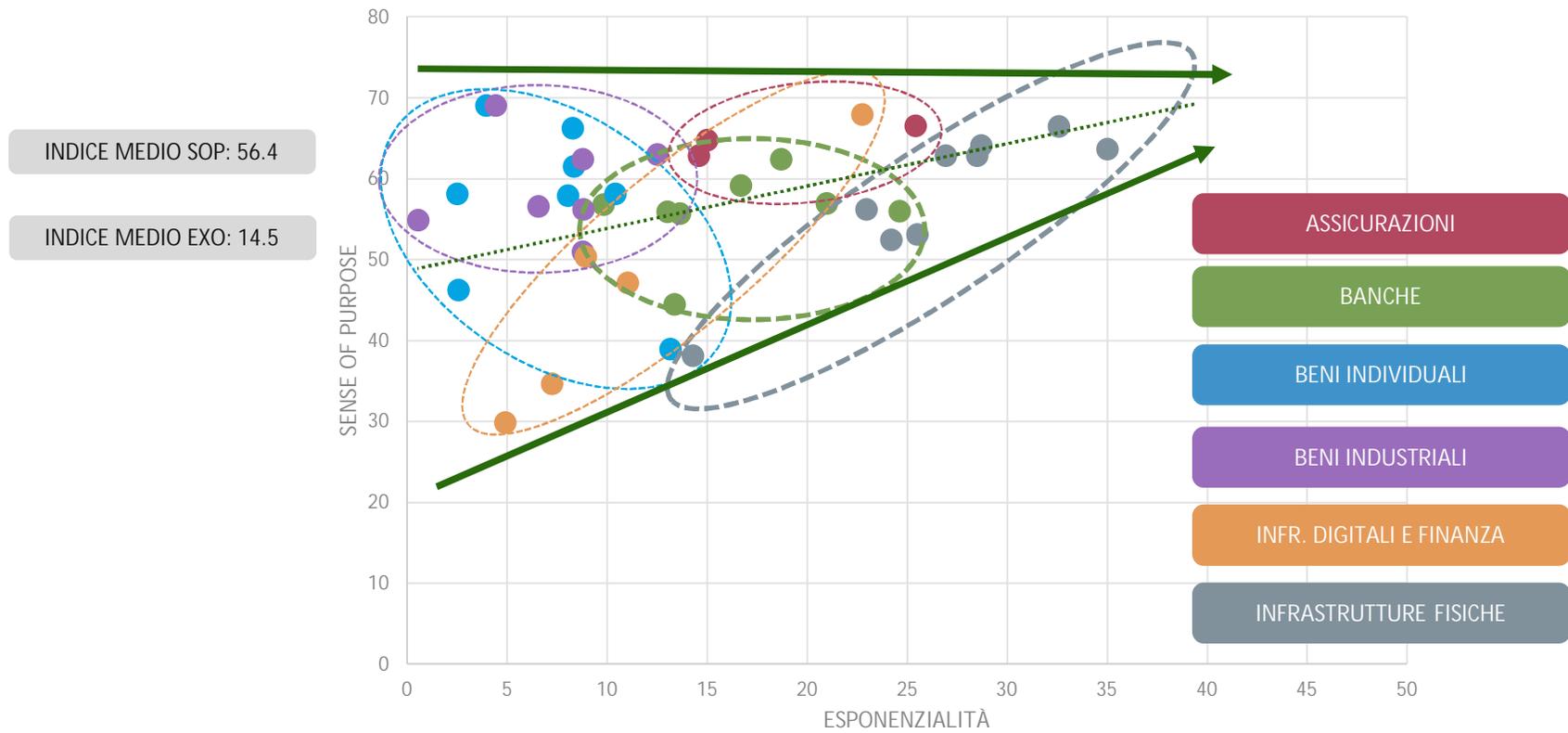
ALLA RICERCA DEL 'SENSE OF PURPOSE'

PER UN IMPATTO SOSTENIBILE ED ESPONENZIALE



Fonte: Alla ricerca del Sense of Purpose: per un impatto sostenibile ed esponenziale, 2020

ALLA RICERCA DEL 'SENSE OF PURPOSE' PER UN IMPATTO SOSTENIBILE ED ESPONENZIALE



Fonte: Alla ricerca del Sense of Purpose: per un impatto sostenibile ed esponenziale, 2020

SUSTAINABILITY-ORIENTED INNOVATION

TRE POSSIBILI APPROCCI ALL'INNOVAZIONE SOSTENIBILE

L'approccio all'innovazione può essere pensato anche per la rendicontazione. Questa può variare dalla semplice compliance con le normative alla volontà di creare un cambiamento di impatto nella società.



Fonte - Sustainability-Oriented Innovation: A Systematic Review (Adams et al., 2016)

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