CREASUS

Sustainability Business Models for CCSIs

DELIVERABLE 2.1 Sustainability assessment model for CCSIs

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Publishable summary

The purpose of this document is to outline the methodology used to design the dashboard of indicators for the sustainable self-assessment tool. It details the steps involved in defining the indicators and explains the rationale behind the adopted framework, structured into Environmental, Social, and Governance (ESG) sections.

For the environmental section, 31 questions were identified; for the social section, 33; and for the governance section, 20. Each question is scored on a scale from 0 to 1, where 0 indicates a total absence of sustainable practices, and 1 represents full compliance with ESG standards.

This deliverable serves as a resource for Cultural and Creative Sector Industries (CCSIs), enabling them to set future sustainability goals based on their self-assessment results and user data. It also supports the tracking and reporting of progress in implementing the sustainable transformation actions outlined in Deliverable D2.2.

1. INTRODUCTION

CreaSus aims at developing a comprehensive set of indicators to help CCSIs evaluate their performance in minimizing negative impact while addressing key environmental, social, and governance factors.

The purpose of this document is twofold:

1. To outline the methodology employed in designing the dashboard of indicators for the sustainable self-assessment tool.
2. To present the list of indicators to assess the sustainability performance of CCSIs.

Specifically, the objectives of WP2 as specified in the project proposal are:

- To analyse the implications of the different pillars of sustainability on the concrete activities of cultural and creative sectors and industries (SO1)
- To explore the possible consideration of the fourth pillar of cultural sustainability in the assessment model (SO1)
- To find synergies and differences between cultural and creative industries in pursuing sustainability strategies to have cross-sectoral vision and foster a common vision and minimise implementation risks by identifying common challenges (SO2)
- To define a system of indicators for the measurement and assessment of the three (four) sustainability dimensions in CCSIs (SO3)
- To develop actions for sustainable transformation as guidelines for CCSIs to improve their sustainability performance and sustainability-related offer (SO3)

This document defines the steps involved in defining the indicators and explains the rationale behind the adopted framework, structured into Environmental, Social, and Governance (ESG) sections.

The dashboard of indicators, with the satisfaction questionnaires and suggestions from CCSIs participating in the pilot, will be hosted on the project's website platform.

2. SUSTAINABILITY CONCEPT

Sustainability is a multifaceted construct that gained prominence with the introduction of the term "sustainable development" from the Brundtland Report in 1987. The report expressed the term sustainable development as the "development that meets the needs of the present generations without compromising the ability of the future generations to meet their own needs" (Brundtland, 1987). In successive years, the construct of sustainability was elaborated and revisited by Herman Daly (1996) who proposed a more suitable definition of sustainability to be able to measure it: a) use should not exceed regeneration rates, b) non-renewable resource use should align with the development of sustainable substitutes, and c) pollution should not surpass the environment's assimilative capacity.

In 1997, Elkington coined the term Triple Bottom Line (TBL) framing sustainability as the integration of economic, environmental, and social dimensions – "profit, planet, and people" - as interdependent pillars. Nowadays, when we state the concept of sustainability, we refer to the triple bottom line concept, which is connected to evaluating organizational performance not just in terms of financial outcomes (profit) but also in environmental stewardship (planet) and social responsibility (people). This approach integrates these three dimensions as interdependent pillars of sustainability.

The move from the TBL to the ESG (Environmental, Social, Governance) approach represents a crucial evolution in measuring corporate sustainability performance. TBL and ESG are both frameworks for assessing sustainability. While TBL focuses on three main dimensions - economic, environmental, and social - the ESG approach expands this vision by providing a more detailed and standardized framework for assessing a company's sustainable risks and opportunities (Abraham, 2024). A dashboard of indicators simplifies the aggregation and interpretation of data from different dimensions. TBL has been a key starting point for incorporating sustainability into company assessment, emphasizing the importance of balancing profit, planet, and people.

The prevalence of national and international literature defines sustainability through Environmental, Social, and Governance factors (ESG), a useful paradigm for determining the extent to which a company can contribute to the well-being of society and the environment in which it operates (Escrig-Olmedo et al., 2019). ESG offers a tool that helps investors and stakeholders compare and monitor the sustainable performance of different companies, inserting and constructing tailored indicators to reduce information asymmetries and integrate sustainability into strategic decisions (Nogueira et al., 2023).

According to the GRI Standards and EFRAG framework, standardized indicators improve comparability between companies and sectors. The dashboard allows standardized data collection and analysis to facilitate ESG benchmarking and reporting.

In conclusion, indicators are widely considered a common tool for monitoring and evaluating the sustainability of strategies and interventions undertaken by any activity or sector by quantifying the environmental and social impacts of economic growth (Guzmán et al., 2017).

2.1. The challenges of assessing sustainability for CCSIs

Some scholars argue that the incorporation of sustainability in management and business practices contributes to higher innovation, profitability, efficiency, and competitiveness (Mendes et al., 2023; Hermundsdottir and Aspelund, 2021).

Identifying or developing indicators to assess the sustainability of cultural and creative sectors and industries (CCSIs) presents several distinctive challenges. Firstly, among others, there is a lack of guidance and a scarcity of research on how to adopt sustainable practices in their products, services, and business models. Secondly, a clear understanding of the relationship between culture and sustainable development is required, since, according to Nurse (2006), sustainable development is achievable only with integration between the cultural, social, environmental, and economic pillars.

The cultural pillar is considered the fourth pillar of sustainability because highlights the role of culture in enhancing creativity and promoting diversity and heritage. Furthermore, it is important to highlight the heterogeneity, as this sector is wide and encompasses various sub-sectors (Salvador and Comunian, 2024), from large multinationals to micro and small organizations (Imperiale et al., 2021), with very different characteristics. In addition, the continuous evolution of the CCSIs makes them not easy to define, evaluate, or classify in a univocal way and international level (Sabatini, 2019; Salvador and Comunian, 2024).

For this, it is necessary to differentiate indicators at micro and macro level for addressing the various challenges of this sectors allowing them a focused approach tailored to their scale.

Based on these considerations, the final version of the dashboard of indicators differs from the initial framework proposed in our project plan. In particular, we chose not to include a fourth cultural pillar in the framework for the sustainability self-assessment tool, but to consider the ESG approach. This decision was mainly based on two considerations:

1. Lack of consensus in the literature: While the inclusion of culture as the fourth pillar of sustainable development is debated, the scientific literature reveals a split perspective. On one hand, some scholars claim that there could be no sustainable development without actively including culture as the fourth pillar of sustainable (e.g., Soini and Dessein, 2016; Loach et al., 2017; Sabatini, 2019; Brown and Vacca, 2022). On the other hand, others view culture as a foundational element that supports the established environmental, social, and economic pillars, rather than as a standalone pillar (e.g., Soini and Birkeland, 2014; Dessein et al., 2015; Kangas et al., 2017).
2. Applicability to the micro vs. macro level: As Soini and Birkeland (2014) point out, the relevance of cultural sustainability is shaped by spatial scale. Cultural sustainability indicators are more relevant at the macro level, such as in regional, urban, or national contexts, where they assess elements like the number of museums, archaeological assets, or cultural events (e.g., Appendino, 2018; Guzmán et al., 2017).

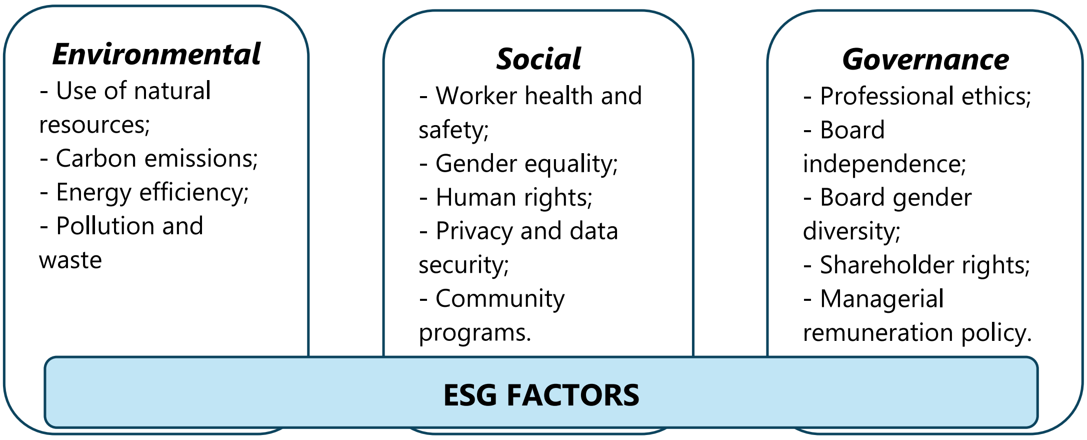
Cultural indicators lack applicability at the micro level, which is the focus of our self-assessment tool designed specifically for CCSIs, tailored to the needs of individual organizations within CCSIs. By grounding our tool in the framework, we ensure its practical relevance and usability for CCSIs at the organizational level, addressing their specific sustainability challenges and opportunities.

The sustainability assessment for CCSIs at micro level requires an approach that integrates specific indicators tailored to their unique characteristics.

As cited in the introduction, the topic of corporate sustainability is linked to the so-called "Triple Bottom Line" (TBL) and with the Paris Agreement and the 2030 Agenda, there has been a growing awareness of the integration of environmental and social factors into economic processes and the need to involve governance of decision-makers because if companies "persist in treating climate change issues exclusively as a social responsibility issue rather than a business issue they will only incur great risks". This led to the recognition of the interdependence of sustainable development and ESG factors explaining their importance today in the scientific academic debate and in the European regulatory framework.

The acronym ESG refers to an innovative evaluation parameter that incorporates not only environmental, and social issues but also the quality of corporate governance systems and, more generally, those of sustainability.

Figure 1. The environmental, social and governance (ESG) factors.

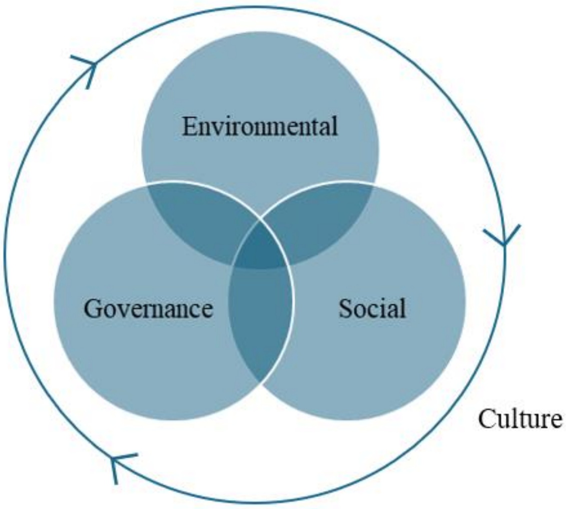


As displayed in Figure 1, the letter E indicates the Environmental pillar, which pays special attention to climate change and thus to the management of vital resources (such as water and air), respect for biodiversity, agri-food security, and containment of carbon dioxide emissions.

The letter S indicates the social aspect, which pertains to business activities that have a social impact and thus on the community. It takes into consideration the company's ability to create satisfaction for its employees by maintaining gender diversity and ensuring equal opportunities for all, concern for human rights, the company's involvement towards the protection of public health and compliance with business ethics, product responsibility through the production of goods or provision of services that integrate customer health, safety, integrity, and privacy.

Finally, letter G refers to pillar Governance and covers corporate governance, ethics, and transparency of business policy. It considers management skills, protection of shareholder rights, and CSR strategies, in terms of the company's ability to integrate economic, financial, social, and environmental dimensions in business management.

Figure 2. Pillars of sustainability indicators for CCSIs.



To this end, as displayed in Figure 2, the dashboard of sustainability indicators for CCSIs considers the ESG pillars and the cultural one that connects them, as the foundation, and not a self-alone pillar, to achieve the sustainable development paradigm.

3. METHODOLOGICAL FRAMEWORK

3.1. Why ESG indicators dashboard

The ESG Indicators Dashboard was chosen and developed to simplify and standardize the self-assessment process, offering CCI companies a practical and strategic tool to monitor their environmental, social, and governance impact.

Its structure makes it possible to translate complex information into concise and visually comprehensible data, facilitating both regulatory compliance and stakeholder dialogue. The decision to create an ESG dashboard within a self-assessment framework is rooted in practical needs, methodological considerations, and evidence from scientific literature. This approach draws inspiration from established best practices, including the TBL model, while integrating reporting principles from leading frameworks such as the Global Reporting Initiative (GRI), the European Financial Reporting Advisory Group (EFRAG), and the Sustainability Accounting Standards Board (SASB). ESG self-assessment tools, aligned with GRI, EFRAG, and SASB standards, ensure that sustainability metrics are measured and reported in a way that is comparable across sectors and geographies. This consistency is vital for evaluating their ESG performance against these standards and companies gain insights into areas needing improvement and can align their strategies with sustainability goals, such as the United Nations Sustainable Development Goals (SDGs).

To design the ESG indicators two central references of this development are Directive 2022/2464/EU, also known as the Corporate Sustainability Reporting Directive (CSRD), and the European Sustainability Reporting Standards (ESRS) developed by the European Financial Reporting Advisory Group (EFRAG) have been studied and analysed.

3.2. CSRD and ESRS

The impressive acceleration of collective and institutional interest in nonfinancial reporting has highlighted the need for the revision Non-Financial Reporting Directive (NFRD - Directive 2014/95/EU). In particular, the revision proposes to close the qualitative-quantitative information gap on ESG factors so that investors can better integrate sustainability into their investment choices including by comparing the performance of different organizations. On April 21, 2021, the Commission adopted a proposed Corporate Sustainability Reporting Directive (CSRD), amending the current reporting requirements under the NFRD. This Directive came into force on 05 January 2023 modernizing and strengthening the standards for social and environmental information subject to reporting.

According to the CSRD, an increasing number of large companies, as well as listed SMEs, will have to equip themselves with a sustainability reporting tool. The new rules aim to ensure that different types of stakeholders have access to the information they need to assess the impact of corporate strategies and actions on people and the environment. At the same time, they aim to ensure that investors can assess the financial risks and opportunities arising from climate change and other sustainability issues. Companies subject to CSRD will have to report according to the European Sustainability Reporting Standards (ESRS). These standards were developed by the European Financial Reporting Advisory Group (EFRAG) an independent body that brings together different stakeholders. The ESRS includes a set of indicators covering the ESG corporate performance.

The proposed Standards are divided into three areas:

– Common and Cross-cutting Standards (Table 1);
– Specific Standards, denoted by the letters E (environmental), S (social) and G (governance) (Table 2);
– Standards related to a particular sector (yet to be published).

Table 1. Common and Cross-cutting Standards

Common and Cross-cutting Standards	
ESRS 1	**ESRS 2**
General requirements Identifies and classifies "general requirements" into ten chapters: ▪ Categories of standards and information in the ESRS; ▪ Qualitative characteristics of information; ▪ Double relevance (or double materiality); ▪ Due diligence; ▪ Value chain; ▪ Time horizon; ▪ Preparation and presentation of sustainability information; ▪ Structure of sustainability reporting; ▪ Links with other sections of the corporate report; ▪ Transitional provisions.	The Standard covers four specific areas: ▪ *Governance (GOV)*: area refers to governance processes, controls, and procedures used to monitor and manage impacts, risks, and opportunities ▪ *Strategy (SBM)*: the area refers to how the firm's strategy and business model(s) interact with its relevant impacts, risks, and opportunities, including the strategy for addressing them; ▪ *Impacts, risks and opportunities (IRO) management*: the area includes the process(es) by which impacts, risks and opportunities are identified, assessed and managed through policies and actions; ▪ *Results and targets, or metrics and targets (MT)*: the area refers to how the enterprise measures its results, including progress toward achieving set goals.

Table 2. Specific Standards

Specific Standards		
Environmental	***Social***	***Governance***
▪ Climate change (ESRS E1); ▪ Pollution (ESRS E2); ▪ Water and marine resources (ESRS E3); ▪ Biodiversity and ecosystems (ESRS E4); ▪ Resources and circular economy (ESRS E5).	▪ Labor force (ESRS S1); ▪ Workers in the value chain (ESRS S2); ▪ Affected communities (ESRS S3); ▪ Consumers and users (ESRS S4).	▪ Conducting the business activity (ESRS G1).

Sustainability information will have a quantitative and qualitative (narrative) nature and must have not only a retrospective (backward-looking) but also a prospective (forward-looking) character. The predictive and retroactive property makes information significant, that is, capable of improving the decision-making process of the user of the information in predicting past, present, or future effects and of facilitating their understanding to be able to correct the analysis that the user finds himself carrying out on the progress of company management.

3.3. Other Frameworks

The CSRD Directive aims to ensure that all disclosures present an alignment with the EU regulatory framework on ESG such as the Global Reporting Initiative (GRI).

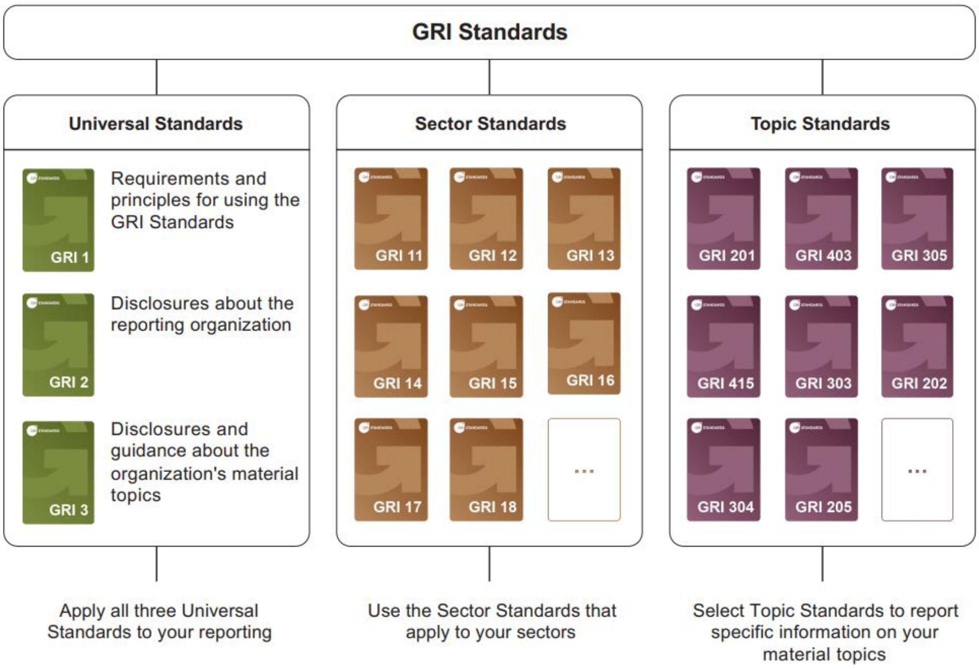
GRI is an internationally recognized framework for sustainability reporting, designed to help organizations disclose their environmental, social, and economic impacts in a transparent and structured way. GRI offers general standards applicable to all organizations, along with sector-specific standards for selected industries. By adopting GRI, companies can enhance transparency, improve stakeholder engagement, and demonstrate their commitment to sustainable development.

In the new version, which came into effect on January 1, 2023, the GRI Standards (2021) are structured as a system of interconnected standards, organized into three series (Figure 3):

1. GRI Universal Standards
2. GRI Sectoral Standards
3. GRI Thematic Standards.

The Universal Standards (GRI 1, GRI 2, and GRI 3) are used by all organizations that report according to GRI standards. Organizations use the Sectoral Standards according to the sectors in which they operate and the Thematic Standards according to their list of material topics.

Figure 3. GRI Standards: Universal, Sector and Topic Standards.



Source: GRI Standards (2021)

To prepare a sustainability report in accordance with the GRI Standards, it is necessary to apply the reporting principles suitable for identifying "material" economic, environmental, and/or social issues, i.e., issues associated with the company's significant economic, environmental, and social impacts or that substantially influence the assessments and decisions of its stakeholders. Materiality analysis has several stages and involves the involvement of all stakeholders. Stakeholder engagement in the materiality analysis is essential to fully meet the requirements outlined in the GRI, limiting the self-referentiality that could result from the involvement of only corporate management or a prevalence of the internal point of view over that of stakeholders. On the other hand, the direct involvement of top management in the approval phase of the materiality analysis is desirable to ensure completeness of reporting and thus compliance with GRI principles.

Recent initiatives aimed at aligning the standards used for reporting sustainability performance. A notable example is the collaboration between EFRAG and GRI, which has harmonized GRI's universal standards with ESRS's European standards by introducing an interoperability index (EFRAG, 2023). This not only promotes sustainable business practices and the transition to a sustainable and low-carbon economy but also improves the transparency and comparability of sustainability information, helping investors, consumers, and other stakeholders to make informed decisions, supporting the objectives of the European Green Deal (European Commission, 2023). Furthermore, the Interoperability Index has been created to prevent the need for double reporting without unnecessary complexity (EFRAG, 2023).

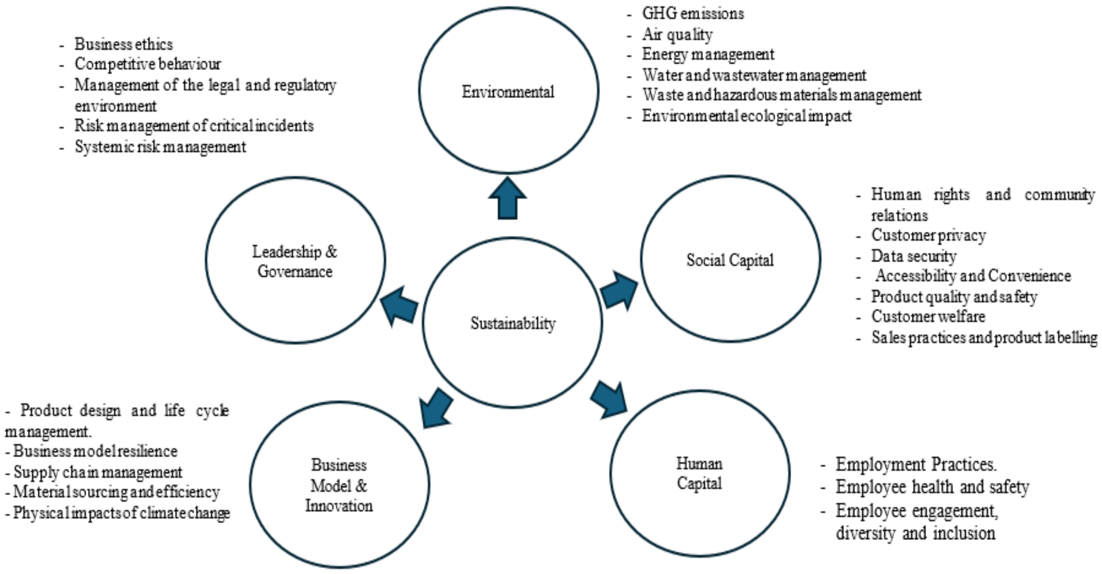
Belonging to different business sectors, however, may result in different information content, which could affect comparability, so to take into account sector specificities, the Sustainability Accounting Standard Board (SASB) is included in the definition of a more advanced reporting system.

SASB is an independent nonprofit organization whose mission is to develop and disseminate Accounting Standards that contemplate the triple ESG dimensions specific to the industry to facilitate communication between companies and investors about financially relevant and useful information for business decisions. GRI Standards organizations can offer a common global language for communicating their impacts on people and the planet in a way that is comprehensive and consistent with the needs of all stakeholders. The impact a company has on its stakeholders, however, can also present risks and opportunities for the organization itself, including implications for a company's financial performance and long-term value creation.

The SASB focuses on this connection between companies and investors, the financial impacts of sustainability, and how industry-specific sustainability issues can create or erode company value. As a complement to the GRI Standards, which are widely used in Europe in the nonfinancial reporting process, the SASB is introducing, at the end of 2018, the so-called Materiality Map® that allows for the assignment of an objective compliance ranking thanks to the definition of a set of Standards codified for each sector.

The SASB identifies 26 material issues divided into five dimensions (environment, social capital, human capital, business model & innovation, leadership & governance) that are analysed by individual sector (Figure 4). The Materiality Map®, in fact, is the only sustainability reporting tool that provides a sectoral key on materiality issues.

Figure 4. Materiality issues according to SASB standards



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GRI and SASB Standards have already collaborated as part of the Corporate Reporting Dialogue. This is an initiative that brought together the various standard setters with the intention of supporting, on the one hand, companies in better expressing their value and sustainability to their stakeholders and, on the other, investors through the disclosure of more consistent, readily available and easily interpretable information to assess the sustainability impact of capital allocation choices. GRI and SASB standards contribute to the achievement of Sustainable Development Goals (SDGs).

The SDGs, with a set of 17 global goals and 169 targets established by the United Nations to address the world's most pressing challenges by 2030, represent a universally accepted agenda that provides a structured way to measure and report on a company's contributions and commitment to global priorities (Figure 5). Reporting on the SDGs helps companies show their contribution to challenges such as climate change, inequality, and economic growth. It also improves communication with non-financial stakeholders like NGOs, governments, and local communities.

Figure 5. Sustainable development goals.

The SDGs balance the three dimensions of sustainable development: economic growth, social inclusion and environmental protection and are hinged on the so-called 5 Ps:

1. People, with the goal of eradicating hunger and poverty and ensuring dignity and equality in a healthy environment;
2. Planet, protecting the planet, through conscious consumption and production, managing its natural resources sustainably and taking urgent action regarding climate change so that it can meet the needs of present and future generations;
3. Prosperity, ensuring prosperous lives in harmony with nature;
4. Peace, promoting peaceful, just and inclusive communities;
5. Partnership, i.e., a Global Collaboration for Sustainable Development, based on a spirit of strengthened global solidarity, focused particularly on the needs of the poorest and most vulnerable and with the participation of all countries, all stakeholders and all people in order to implement the 2030 Agenda (Riva, 2020).

According to the 2030 Agenda for Sustainable Development, the 17 SDGs can provide a concrete framework for companies to integrate sustainability practices within their medium- and long-term strategies, contributing to the achievement of global goals.

Unlike SASB or GRI, the SDGs do not provide company-specific metrics; rather, the SDGs are complementary and can be integrated with those reporting standards. For example, by using GRI standards to structure their disclosures, organizations can clearly articulate their contributions to the SDGs and demonstrate how their activities align with global sustainability priorities.

3.4 The roadmap to sustainability indicators

The present paragraph aims to provide a comprehensive overview of the activities carried out to develop indicators for a self-assessment sustainability tool. In alignment with the project objectives, the framework is designed at the micro level to support companies operating within the CCSIs sectors.

The identification of the categories and indicators is the result of a three-step approach.

First step: analysis of the literature

The process began with a thorough review of scientific and technical reports to identify Key Performance Indicators (KPIs) and metrics for monitoring the ESG aspects of CCSIs. A systematic literature review was conducted using the Scopus database—a multidisciplinary repository of peer-reviewed articles, conference proceedings, book chapters—and other academic resources from a broad range of disciplines.

The research was done by identifying different specific keywords. Just to summarize we report only some research strings: “cultural and creative industries” and “sustainability indicators”; “cultural and creative industries” and “sustainability”; “cultural and creative industries” and “indicators”; “cultural and creative industries” and “ESG”, finding 78 results.

After this research, the 78 scientific articles have been in-depth analysed and screened for relevance with the aim of identifying some indicators to adapt to the needs and taxonomy of CCSIs.

At the same time, we reviewed the GRI (Global Reporting Initiative), SASB (Sustainability Accounting Standards Board), EFRAG (European Financial Reporting Advisory Group) for the methodological framework.

The main difference between SASB, GRI, and EFRAG lies in their scope, framework, and geographical relevance. EFRAG became mandatory standards for companies operating in the EU under the CSRD, and for this reason we have mainly adopted the EFRAG standards because EFRAG’s ESRS are designed to align with EU policies, such as the European Green Deal and taxonomy regulations. However, ESRS alone are not enough because they are too specific and not tailored to the creative and cultural sector, for this reason, we adapted the indicators to the characteristics of this sector.

Furthermore, were reviewed the ten principles of the UN Global Compact, the GRI standards, the G20/OECD Corporate Governance Principles, and other recognized specific reports, considering a) the taxonomy of the CCSIs (e.g. museums, theatres, festivals, publishing, etc.) and b) the multi-sectoral interconnection and the main environmental social, and governance challenges relevant to the sector.

Second step: focus group with stakeholders

To gather qualitative feedback from CCSIs stakeholders on the first block of selected indicators, we organize three focus groups with the sector representative Italian organizations Teatro Pubblico Pugliese (today Puglia Culture) and Distretto Culturale e Creativo:

- in May 2024 (in presence) with one manager of the Puglia Culture and two CCSIS companies,
- in June 2024 (in presence) with three managers of Distretto Culturale e Creativo;
- and in July 2024 (in presence) with three CCSIs companies.

After these first meetings, we made an initial screening of the indicators by modifying some types of questions.

On the 23 and 24 of September a project-wide meeting in Bari, Italy, brought together all partners (Fundación Banco Santander, Zabala Innovation, Mosaico, Encatc, Westbic) to review and refine the dashboard of indicators, ensuring alignment with the taxonomy of CCSIs. Discussions highlighted the challenges of including quantitative environmental indicators due to the absence of standardized benchmarks. It was discussed that, in the absence of clear reference benchmarks, it is not possible to definitively assess whether a specific value should be considered positive or negative.

Consequently, it was taken a decision to insert in environmental section some open-ended quantitative questions only related to energy consumption, water consumption, greenhouse gas emissions, and waste; in the social section one open-ended quantitative question related to the social impact in the community, without associating it with an immediate score or specific evaluation.

Furthermore, at the end of October, the dashboard of indicators was sent to the CreaSus Advisory Board for further suggestions and feedback, whereas at the end of November 2024, we organized a co-creation workshop with three Spanish companies, one Greece company, and one Ireland company. The goal of these last two consultation steps was to collect feedback from diverse stakeholders on the dashboard of indicators, validate their relevance and clarity, identify gaps, and assess the feasibility of data collection.

Generally, the dashboard was well-received, with comments enhancing clarity and adaptability.

Third step: Prototype development

In this step, the creation of an interactive Excel file with a dashboard prototype was realized, to test usability and understanding by target users. The self-assessment dashboard consists of two sections:

1. the first section covers "General Company Information" and "Perception of Sustainability", neither of which are scored.
2. the second section comprises a questionnaire divided into three subsections, each corresponding to one of the ESG pillars, and these subsections are scored:
   – Environmental: Indicators designed to measure impacts to and from all environmental factors (e.g., climate change, water and marine resources, biodiversity and ecosystems, circular economy, pollution).
   – Social: Indicators aimed at measuring impacts to and from all human factors and on the entire ecosystem sphere (workforce, value chain workers, affected communities, consumers/end users).
   – Governance: Indicators aimed at assessing corporate governance accountability, ethics, and transparency of business policy. Considers the competence of management, the protection of shareholders' rights, and CSR strategies, to evaluate the ability to integrate economic, financial, social, and environmental dimensions in business management.

Once the various ESG indicators were identified from countless sources, we began to build a dashboard of indicators for each aspect of sustainability calibrated to the peculiarities of the cultural and creative industries. The main objective of this tool is to support CCSIs in understanding and monitoring their ESG impacts. Specific objectives are:

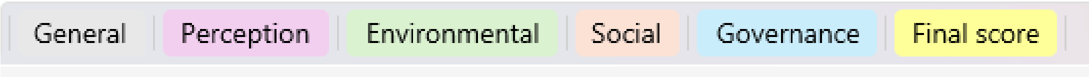
– To provide a clear and comprehensive picture of the weaknesses (and thus improvement) and strengths of ESG issues;
– To facilitate a culture of sustainability within the cultural and creative sector;
– To propose a score to self-assess the readiness of sustainability of the CCSIs.

The dashboard reported in the Excel file will be reproduced by the software house in a dedicated digital platform.

4. DESCRIPTION OF THE INDICATORS DASHBOARD

The dashboard of indicators has been structured in an Excel file, containing 6 sheets (see Figure 6), named "General", "Perception", "Environmental", "Social", "Governance", and "Final score".

Figure 6. Excel sheets of the ESG indicators dashboard



The **"General" section** focuses on collecting basic information about the company. This section includes questions designed to characterize the organization and support the self-assessment process. The information gathered provides a comprehensive overview of the company's key attributes but does not assign a score. The following details, shown in Table 3, are included in this section.

Table 3. Information in General sheet

Item Code	Item (level 1)	Item (level 2)	Type of answer	Answer options

Precisely:

- The "Item Code" column was used to assign a unique identification code to the questions.
- "Item (level 1)" and "Item (level 2)": Some questions have been divided into two levels: level 1 includes the compulsory questions and level 2 concerns the questions to be answered only if "level 1 questions" have been answered. So, "level 2 questions" are not prioritized over level 1 but are other specific questions.
- "Type of answer" refers to the format or structure in which respondents are expected to provide their responses, such as dichotomous, multiple choice, single choice, or open field.
- "Answer options" in which each section includes a set of guiding answers.

The **"Perception" section** is structured as a survey aimed at understanding sustainability perceptions within the CCSIs sector. Its objectives are:

- To assess the perceived importance of various sustainability dimensions.
- To evaluate their impact on the positioning and economic performance of organizations within the sector.
- To explore the influence of regulatory frameworks on sustainable strategies and their implications for financial performance.

The survey is designed to capture insights and experiences regarding ESG issues. This will help to identify areas for improvement and opportunities for the future development of sustainable practices within CCSIs.

In this sheet, we reported the following information (see Table 4).

Table 4. Information in Perception sheet

Item Code	Item	Type of answer	Answer options

Like the "General" section, this part is characterized by the "Item Code", "questions", and "answer option", and does not include a scoring system. Instead, "type of answer" employs a Likert scale (ranging from 1 = Low to 5 = High), a widely used method to measure attitudes and perceptions.

For the ESG indicators dashboard, the **"Environmental", "Social", and "Governance" sections** collect information on the environmental, social, and governance sustainability of the organizations, which will be used for the score. In each Environmental, Social, and Governance sheet, we reported the information displayed in Table 5.

Table 5. Information in ESG sheets

Item Code	Pillar	Category	Indicator	Item (level 1)	Item (level 2)	Type of answer	Answer options (score)	Description	Source	SDGs

Also in this case, as in the General section, there are "Item Code", "Item (level 1)", "Item (level 2)", and "Type of answer". In the "Answer options (score)" column, responses are pre-assigned specific scores, generally ranging from 0 (indicating non-compliance or the absence of sustainable practices) to 1 (representing full alignment with ESG standards). Partial compliance is often reflected in intermediate scores, such as 0.5. In the Social section, some questions incorporate detailed formulas to calculate values like percentages or ratios, with scoring scales such as: 0% (0), 1–25% (0.25), 26–50% (0.5), 51–75% (0.75), and 76–100% (1). In the Governance section, certain questions employ distinct scoring frameworks tailored to the specific topic, such as evaluating payment timelines (<60 days (1), 60 days (0.5), >60 days (0)).

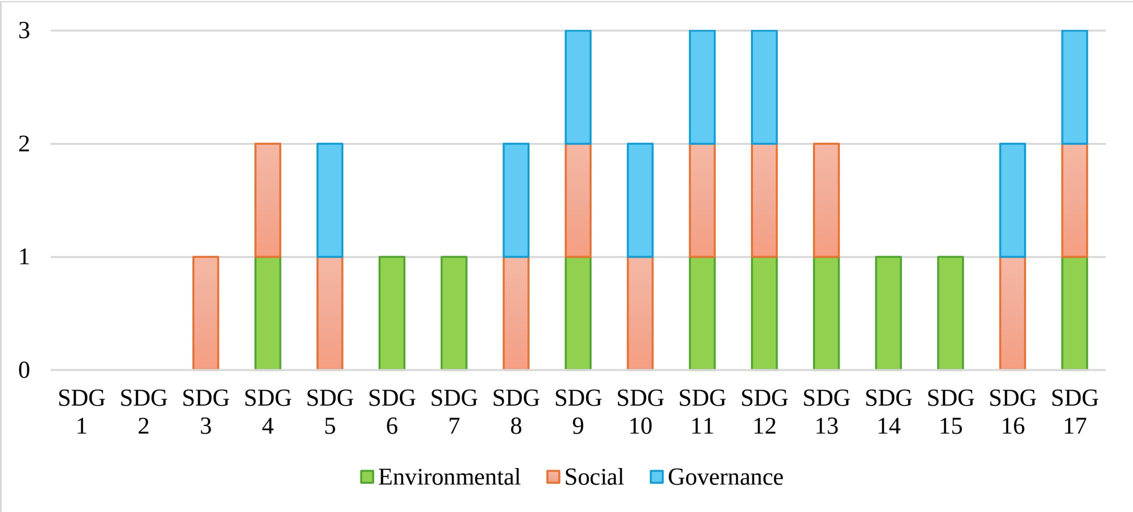
Furthermore,

- "Pillar" refers to the three dimensions of sustainability (Environment/ Social/ Governance). Each pillar represents a macro-area of analysis.
- "Category", based on ESRS, represents a specific thematic subset within each Pillar. It is a classification that groups indicators based on related topics.
- "Indicator" in a way that facilitates understanding and action on specific topics, while maintaining the focus on strategic corporate priorities.
- "Description" describes the item of the question, clarifying the importance of the indicator.
- "Source" collects references used for the building up of the indicator to ensure data reliability and alignment practices with European standards and scientific literature.
- "SDGs" that express which SDGs are achievable through the identified question.

Lastly, the **"Final score" section** presents an example of the scoring system and the proposed interpretations.

As shown in Figure 7, the identified dashboard of indicators also enables CCSIs to achieve many SDGs. The connection between CCSIs and SDGs spans across a range of goals, thus becoming a powerful tool for addressing many of the global challenges outlined in the 2030 Agenda.

Figure 7. Achievable SDGs per ESG indicators.



5. THE INDICATORS DASHBOARD FOR CCSIS

This version includes the changes made based on the feedback from the co-creation workshop and the advisory board.

5.1. General section

The latest version of the "General Information of the Company" section is presented in the table 6. This section will be incorporated into the platform registration details (see table 7), hosted on the website platform.

Table 6. General Information of the Company.

Item code	Item (level 1)	Item (level 2)	Type of answer	Choice options
GEN01	Organization type		Single choice	Cultural; Creative
GEN02	Sector		Single choice	Profit; Non-profit
GEN03	Founding date		Numeric open field (year)	
GEN04	Management system		Single choice	Sole director; Board of directors
GEN04a	If answer to GEN04 = Board of directors	Is there a Board of statutory auditors?	Single choice	Yes; No
GEN04b	If answer to GEN04 = Board of directors	Is there and Auditing company?	Single choice	Yes; No
GEN05	Average number of employees (last two available years)		Open field	
GEN06	Total assets (last two available years)		Open field	
GEN07	Total revenue (last two available years)		Open field	
GEN08	Have you benefited from public grants for sustainability innovation, eco-friendly projects or sustainability certification costs?		Single choice	Yes; No
GEN09	What was the percentage of public and private funding (regional, national, European) in the total revenue? (last two available years)		Open field	

GEN10	If the activity of the organization generates several products or services in a year, please indicate the type of product/activity and the number of product/activities produced in the last two years	N/A
GEN10a	Type of product or activity (show, book, exhibition, festival…)	Open field
GEN10b	Number of products or activities	Numeric open field

Table 7. Platform registration items.

Field name	Type	Explanation/Options
First Name	Open text	Please indicate the name of the person registering the organization
Surname	Open text	Please indicate the surname of the person registering the organization
E-mail	Open text	Please indicate the contact email of the person registering the organization
Position	Open text	Please indicate the position of the person registering the organization
Telephone number	Number	Please indicate the telephone number with country prefix. Eg. +34640123123
Name of organization	Open text	Please indicate the name the organization
NACE Code	Select by a dropdown menu	Please indicate the NACE code that best represents the activity of your organization (in case there are several)
City/village	Open text	Please indicate the city or village where your organization is based
Country	Select	Please indicate the country where your organization is based
Size of company	Select	Micro (fewer than 10 people or annual turnover/balance lower than 2 million EUR) Small (fewer than 50 people or annual turnover/balance lower than 10 million EUR) Medium (fewer than 250 people or annual turnover/balance lower than 43 million EUR) Large (over 250 people or 43 million EUR)
Ownership	Select	Public; Private; Public/Private

5.2. Perception section

The last version of the "Perception of sustainability" section is displayed in the following table.

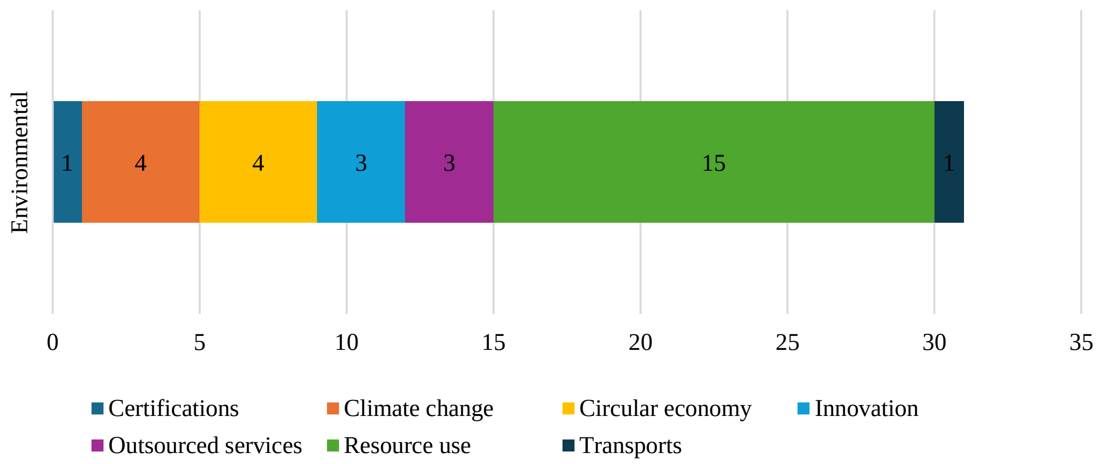
Table 8. Perception of sustainability for CCSIs

Item number	Item	Type of answer	Choice options
PER01	How important is for your organization the environmental dimension of sustainability?	Single choice; Likert scale	1 (lower), 2, 3, 4, 5 (higher)
PER02	How important is for your organization the social dimension of sustainability?	Single choice; Likert scale	1 (lower), 2, 3, 4, 5 (higher)
PER03	How important is for your organization the governance dimension of sustainability?	Single choice; Likert scale	1 (lower), 2, 3, 4, 5 (higher)
PER04	How essential is sustainability in improving the positioning of CCSIs from an economic point of view for your organization?	Single choice; Likert scale	1 (lower), 2, 3, 4, 5 (higher)
PER05	How much does implementing sustainability strategies improve the economic and financial performance of CCSIs for your organization?	Single choice; Likert scale	1 (lower), 2, 3, 4, 5 (higher)
PER06	How much does regulatory imposition affect the implementation of sustainability strategies of CCSIs for your organization?	Single choice; Likert scale	1 (lower), 2, 3, 4, 5 (higher)
PER07	How much does corporate culture influence the implementation of sustainability strategies CCSIs for your organization?	Single choice; Likert scale	1 (lower), 2, 3, 4, 5 (higher)
PER08	How much do you think, for your organization, the implementation of sustainability strategies can impact the organization's costs of CCSIs?	Single choice; Likert scale	1 (lower), 2, 3, 4, 5 (higher)
PER09	To what extent are these costs an obstacle to the implementation of sustainability strategies in your organization?	Single choice; Likert scale	1 (lower), 2, 3, 4, 5 (higher)

5.3. Environmental section

The 31 environmental indicators are mainly classified into seven categories, focusing on resource efficiency, waste management, pollution, innovation, environmental certification, and circular economy. Figure 8 shows a graphical representation of the number of questions for each category.

Figure 8. Environmental categories



The Environmental block includes a maximum of 31 items of which 20 are level 1 and 11 are level 2 (conditioned to specific answers in some level 1 items). The maximum achievable score ranges between 19 and 25 points. These extra points are conditioned by items ENV04, ENV08 and ENV18.

The next pages present specific item cards with the information describing each of the items in the environmental section.

Item code	**ENV01**
Pillar	Environment
Category	Climate change
Indicator	Monitoring system
Level of the item	1
Item	**Are you monitoring emissions of your activities? (greenhouse gases (GHG); CO_2 emissions)**
Type of answer	Single choice
Answer options (Score)	Yes (1); No (0); In progress (0,5)
Maximum score	1
Description	The item expresses the direct measure of emissions from human activities that contribute to climate change.
Source *(see the reference list)*	EFRAG (2022) ESRS E1 Climate change. GRI 305 Fundación Banco Santander (2022)
Achievable SDGs	SDG 13

Item code	**ENV01a**
Pillar	Environment
Category	Climate change
Indicator	Emissions
Level of the item	2
Item	**Please indicate the emissions data you can provide from the last year available (e.g. staff travel and commuting, travels of participants, headquarters emissions...)**
Type of answer	Open field alphanumeric / Open field numeric
Answer options (Score)	Adding 2x Open fields: type of unit/number of units (no scoring assigned)
Maximum score	N/A
Description	This subitem completes the previous indicator in case an organization answered "Yes". It is an open field indicator in which the organization is expected to introduce the emissions data it collected (type of unit and quantity)
Source	EFRAG (2022) ESRS E1 Climate change.
Achievable SDGs	SDG 13

Item code	ENV02
Pillar	Environment
Category	Climate change
Indicator	Climate change adaptation
Level of the item	1
Item	**Are you monitoring energy consumption of your activities?**
Type of answer	Single choice
Answer options (Score)	Yes (1); No (0); In progress (0,5)
Maximum score	1
Description	The item investigates the monitoring of the energy consumption by the organization in its activities. The definition of "your activities" is open, so it could refer to the monitoring of energy consumption in the usual day-to-day activity or only in specific events. This indicator is completed with open fields to provide the data resulting from the monitoring if available.
Source	EFRAG (2022) ESRS E1 Climate change. GRI 302
Achievable SDGs	SDG 13

Item code	ENV02a
Pillar	Environment
Category	Climate change
Indicator	Energy
Level of the item	2
Item	**Please indicate the energy consumption data you can provide from the last year available (e.g. energy consumption in headquarters, energy use in activities...)**
Type of answer	Open field alphanumeric / Open field numeric
Answer options (Score)	Adding 2x Open fields: type of unit/number of units (no scoring assigned)
Maximum score	N/A
Description	This subitem completes the previous indicator in case an organization answered "Yes". It is an open field indicator in which the organization is expected to introduce the energy consumption data it collected (type of unit and quantity)
Source	EFRAG (2022) ESRS E1 Climate change. GRI 302
Achievable SDGs	SDG 13

Item code	**ENV03**
Pillar	Environment
Category	Resources use
Indicator	Energy efficiency
Level of the item	1
Item	**Are you implementing renewable energy systems on your premises (e.g., photovoltaic, solar thermal, biomass boilers), or did you have a 100% renewable energy supply during the last year as specified in your supplier contract?**
Type of answer	Single choice
Answer options (Score)	Yes (1); No (0); In progress/The supply included a lower % of renewable energy (0,5)
Maximum score	1
Description	This item is inquiring about actions to implement renewable energy systems (e.g., photovoltaic, solar thermal, biomass boilers) or about the contracting of renewable energy supply
Source	SDG 7, target 7.2 (2015) Fundación Banco Santander (2022) GRI 302
Achievable SDGs	SDG 7

Item code	**ENV04**
Pillar	Environment
Category	Innovation
Indicator	Energy efficiency
Level of the item	1
Item	**Are you implementing innovative systems for improving energy consumption or efficiency?**
Type of answer	Single choice
Answer options (Score)	Yes (1); No (0); In progress (0,5)
Maximum score	1
Description	The item investigates actions adopted towards energy implemented by the organization with a view to reducing emissions and pollution
Source	Fundación Banco Santander (2022) EFRAG (2022) ESRS E1 Climate change GRI 302
Achievable SDGs	SDG 7

Item code	ENV04a
Pillar	Environment
Category	Innovation
Indicator	Energy efficiency
Level of the item	2
Item	**Do these systems for energy saving incorporate smart technologies (e.g., light and air conditioner timer, low energy lighting and screens, presence detectors, thermostats, software upgrades…)?**
Type of answer	Single choice
Answer options (Score)	Yes (1); No (0)
Maximum score	1
Description	The item measures the introduction of technology solutions aimed at improving energy consumption
Source	SDG 17 GRI 302
Achievable SDGs	SDG 17

Item code	ENV05
Pillar	Environment
Category	Resource use
Indicator	Indoor air quality
Level of the item	1
Item	**Are you implementing systems for effective ventilation and correct use of heating and cooling?**
Type of answer	Single choice
Answer options (Score)	Yes (1); No (0); In progress (0,5)
Maximum score	1
Description	The item investigates whether the organization adopts tools that enable effective management of heating and cooling systems to prevent overheating or undercooling of business areas
Source	CAM (2022)
Achievable SDGs	SDG 7

Item code	ENV06
Pillar	Environment
Category	Resource use
Indicator	Water consumption
Level of the item	1
Item	**Are you monitoring water consumption of your activities?**
Type of answer	Single choice
Answer options (Score)	Yes (1); No (0); In progress (0,5)
Maximum score	1
Description	The item investigates the presence of water consumption detection practices
Source	EFRAG (2022) ESRS E3 Water and marine resources
Achievable SDGs	SDG 6, SDG 14

Item code	ENV06a
Pillar	Environment
Category	Resource use
Indicator	Water consumption
Level of the item	2
Item	**Please indicate the water consumption data you can provide from the last year available (e.g. water use at headquarters, water use for the production of products or services)**
Type of answer	Open field alphanumeric and numeric
Answer options (Score)	Adding 2x Open fields: type of unit/number of units (no scoring assigned)
Maximum score	N/A
Description	This item completes the previous indicator in case an organization answered "Yes". It is an open field indicator in which the organization is expected to introduce the water consumption data it collected (type of unit and quantity)
Source	EFRAG (2022) ESRS E3 Water and marine resources
Achievable SDGs	SDG 6, SDG 14

Item code	**ENV07**
Pillar	Environment
Category	Resource use
Indicator	Water consumption
Level of the item	1
Item	**Are you implementing systems for reducing water consumption in your premises? (dual flush cisterns, detectors on tap, rainwater collection)**
Type of answer	Single choice
Answer options (Score)	Yes (1); No (0); In progress (0,5)
Maximum score	1
Description	The item investigates the presence of systems for reducing water consumption by the organization with a view to ensuring greater protection of water and marine resources, also with reference to reduction of water withdraws, water consumption, water use, habitat degradation and the intensity of pressure of marine resources.
Source	Based on: SDG 6, target 6.A (2015). Fundación Banco Santander (2022) EFRAG (2022) ESRS E3 Water and marine resources
Achievable SDGs	SDG 6

Item code	**ENV08**
Pillar	Environment
Category	Resource use
Indicator	Biodiversity strategy
Level of the item	1
Item	**Did you organize outdoor events during last year?**
Type of answer	Single choice
Answer options (Score)	Yes; No. (No scoring assigned)
Maximum score	N/A
Description	The item requires information about activities such as music festivals, concerts, fairs, shows, etc. organized in an outdoor space during the last year

Item code	**ENV08a**
Pillar	Environment
Category	Resource use
Indicator	Biodiversity strategy
Level of the item	2 (conditioned to the organization of outdoor events as per item ENV08)
Item	**Did you provide chemical or network connected toilets during outdoor events?**
Type of answer	Single choice
Answer options (Score)	Yes (1); No (0)
Maximum score	1
Description	The subitem verifies the presence of ecological measures for waste management.
Source	Based on SDG 6 GRI 101
Achievable SDGs	SDG 6, SDG 14, SDG 15

Item code	**ENV08b**
Pillar	Environment
Category	Resource use
Indicator	Biodiversity strategy
Level of the item	2 (conditioned to the organization of outdoor events as per item ENV08)
Item	**Did you implement actions to prevent and minimize the potential impacts on the local biodiversity during outdoor events?**
Type of answer	Single choice
Answer options (Score)	Yes (1); No (0)
Maximum score	1
Description	The item investigates the use of cleaning products that respect the environment, either in direct use of the organization or through ecological certifications of the providers
Source	Fundación Banco Santander (2022) EFRAG (2022) ESRS E4 Biodiversity and ecosystems GRI 101
Achievable SDGs	SDG 15

Item code	**ENV08c**
Pillar	Environment
Category	Resource use
Indicator	Biodiversity strategy
Level of the item	2 (conditioned to the organization of outdoor events as per item ENV08)
Item	**Did you implement actions to prevent the pollution of soil during outdoor events?**
Type of answer	Single choice
Answer options (Score)	Yes (1); No (0)
Maximum score	1
Description	The subitem investigates the presence of strategies implemented by the organization to preserve biodiversity through processes of valorisation and protection of landscapes and sites.
Source	EFRAG (2022) ESRS E2 Pollution. GRI 101
Achievable SDGs	SDG 15

Item code	**ENV09**
Pillar	Environment
Category	Resource use
Indicator	Certification materials
Level of the item	1
Item	**Do you use cleaning products with ecological certification or require outsourced cleaning providers to use ecological certifications? (Ecolabel, ISO 14001, or similar)**
Type of answer	Single choice
Answer options (Score)	Always (1); Very often (0,75); Often (0,5); Sometimes; (0,25); No (0)
Maximum score	1
Description	The item investigates the use of cleaning products that respect the environment, either in direct use of the organization or through ecological certifications of the providers
Source	Fundación Banco Santander (2022) EFRAG (2022) ESRS E2 Pollution. European commission (n.d.)
Achievable SDGs	SDG 6, SDG 14, SDG 15

Item code	ENV10
Pillar	Environment
Category	Resource use
Indicator	No toxic materials
Level of the item	1
Item	**When your activity implies the use of paints, do you use non-toxic, water-based paints with low levels of volatile organic compounds?**
Type of answer	Single choice
Answer options (Score)	Always (1); Very often (0,75); Often (0,5); Sometimes; (0,25); No (0)
Maximum score	1
Description	The item investigates the use of non-toxic products which is important to preserve the environment and the ecosystem. Furthermore, it could minimize waste, toxic chemicals and other environmental hazards.
Source	Fundación Banco Santander (2022) EFRAG (2022) ESRS E2 Pollution. European commission (n.d.)
Achievable SDGs	SDG 12

Item code	ENV11
Pillar	Environment
Category	Resource use
Indicator	Sustainable criteria materials
Level of the item	1
Item	**Do you purchase posters/brochures or other paper material with environmental certifications? (for example, FSC; PEFC)**
Type of answer	Single choice
Answer options (Score)	Always (1); Very often (0,75); Often (0,5); Sometimes; (0,25); No (0)
Maximum score	1
Description	The item investigates whether the organization uses certified paper o cardboard in order to avoid harmful practices.
Source	Fundación Banco Santander (2022) ENEA Unità tecnica Tecnologie ambientali (UTTAMB) (n.d.)
Achievable SDGs	SDG 12

Item code	**ENV12**
Pillar	Environment
Category	Resource use
Indicator	Reusable materials
Level of the item	**Do you use reusable, biodegradable, or recyclable materials in your operations (e.g. gadget from recycled, reused or biodegradable material, refillable, cardboard, recycled or biodegradable plastic pencils)?**
Item	1
Type of answer	Single choice
Answer options (Score)	Always (1); Very often (0,75); Often (0,5); Sometimes; (0,25); No (0)
Maximum score	1
Description	The item investigates whether the organization uses products derived from recycled material in order to reduce waste of raw materials, reduce pollution as well as preserve biodiversity.
Source	Fundación Banco Santander (2022) EFRAG (2022) ESRS E5 Resource use and circular economy
Achievable SDGs	SDG 12

Item code	**ENV13**
Pillar	Environment
Category	Innovation
Indicator	Technology implementation
Level of the item	1
Item	**Are you implementing smart technologies for the reduction of use of materials (e.g. electronic tickets or programs, e-book edition)?**
Type of answer	Single choice
Answer options (Score)	Yes (1); No (0); In progress (0,5)
Maximum score	1
Description	The item evaluates the use of intelligent technologies by the organization that can allow better accessibility to services and remote use of the same from any location.
Source	Fundación Banco Santander (2022)
Achievable SDGs	SDG 9, SDG 17

Item code	**ENV14**
Pillar	Environment
Category	Resource use
Indicator	Waste prevention
Level of the item	1
Item	**Are you implementing a policy for waste prevention?**
Type of answer	Single choice
Answer options (Score)	Yes (1); No (0); In progress (0,5)
Maximum score	1
Description	The item investigates the presence of actions aimed at reducing waste production, their reuse and recycling (e.g. encouraging the reduction of the non-recyclable fraction of waste produced during the event/cultural products/shows/creative products/services).
Source	Fundación Banco Santander (2022) EFRAG (2022) ESRS E5 Resource use and circular economy
Achievable SDGs	SDG 12

Item code	**ENV15**
Pillar	Environment
Category	Resource use
Indicator	Separate collection
Level of the item	1
Item	**Are you implementing a separate collection of waste system in your activity (headquarters, events, shows, services)?**
Type of answer	Single choice
Answer options (Score)	Always (1); Very often (0,75); Often (0,5); Sometimes; (0,25); No (0)
Maximum score	1
Description	This item investigates the presence within the organization of waste separation practices (e.g. availability of containers for waste separation, installation of drinking water dispensers and biodegradable bottles).
Source	Fundación Banco Santander (2022) EFRAG (2022) ESRS E5 Resource use and circular economy
Achievable SDGs	SDG 12

Item code	**ENV16**
Pillar	Environment
Category	Resource use
Indicator	Recycling
Level of the item	1
Item	**Are you monitoring the kg of recycled paper and glass?**
Type of answer	Single choice
Answer options (Score)	Yes (1); No (0); In progress (0,5)
Maximum score	1
Description	This item verifies the presence of tools for monitoring and measuring the percentage of recycled waste.
Source	ENEA Unità tecnica Tecnologie ambientali (UTTAMB) (n.d.) EFRAG (2022) ESRS E5 Resource use and circular economy GRI 306
Achievable SDGs	SDG 12

Item code	**ENV16a**
Pillar	Environment
Category	Circular economy
Indicator	Resources outflows related to products and services
Level of the item	2
Item	**Please indicate the recycling data you can provide from the last year available (e.g. kg of paper, glass)**
Type of answer	Open field alphanumeric and numeric
Answer options (Score)	Open fields (type of unit and number of units). No scoring assigned
Maximum score	N/A
Description	This item completes the previous indicator in case an organization answered "Yes". It is an open field indicator in which the organization is expected to introduce the recycling data it collected (type of unit and quantity)
Source	EFRAG (2022) ESRS E5 Resource use and circular economy
Achievable SDGs	SDG 12

Item code	**ENV17**
Pillar	Environment
Category	Circular economy
Indicator	Recycling
Level of the item	1
Item	**Are your monitoring the kg of recycled plastic?**
Type of answer	Single choice
Answer options (Score)	Yes (1); No (0); In progress (0,5)
Maximum score	1
Description	This item verifies the presence of tools for monitoring and measuring the percentage of recycled plastic as an indirect indicator for emission of microplastics.
Source	EFRAG (2022) ESRS E5 Resource use and circular economy GRI 306
Achievable SDGs	SDG 12

Item code	**ENV17a**
Pillar	Environment
Category	Circular economy
Indicator	Resources outflows related to products and services
Level of the item	2
Item	**Please indicate the plastic recycling data you can provide from the last year available (e.g. kg of plastic recycled)**
Type of answer	Open field alphanumeric and numeric
Answer options (Score)	Adding 2x Open fields: type of unit/number of units (no scoring assigned)
Maximum score	N/A
Description	This item completes the previous indicator in case an organization answered "Yes". It is an open field indicator in which the organization is expected to introduce the recycling data it collected (type of unit and quantity)
Source	EFRAG (2022) ESRS E5 Resource use and circular economy
Achievable SDGs	SDG 12

Item code	**ENV18**
Pillar	Environment
Category	Outsourced services
Indicator	Procurement requirements
Level of the item	1
Item	**Do you request sustainability measures to be implemented in outsourced services (for example a bar/restaurant, carpentry, audioguides, etc.)?**
Type of answer	Single choice
Answer options (Score)	Always (1); Very often (0,75); Often (0,5); Sometimes; (0,25); No (0)
Maximum score	1
Description	The item evaluates the sustainability of services/outsourced services.
Source	Ellen Mc Arthur foundation (2023)
Achievable SDGs	SDG 12

Item code	**ENV18a**
Pillar	Environment
Category	Outsourced services
Indicator	Sustainable practices
Level of the item	2
Item	**Do the outsourced services implement sustainable practices (reusable materials, etc.)?**
Type of answer	Single choice
Answer options (Score)	Always (1); Very often (0,75); Often (0,5); Sometimes; (0,25); No (0)
Maximum score	1
Description	The item investigates whether the outsourced organisation adopts sustainable practices (e.g. reduction of single-use plastic)
Source	ESRS E2 Pollution
Achievable SDGs	SDG 12

Item code	ENV18b
Pillar	Environment
Category	Outsourced services
Indicator	Circularity practices
Level of the item	2
Item	**Do the outsourced services implement circularity practices (waste management etc.)?**
Type of answer	Single choice
Answer options (Score)	Always (1); Very often (0,75); Often (0,5); Sometimes; (0,25); No (0)
Maximum score	1
Description	The item investigates whether the outsourced organisation adopts circular practices (e.g. waste management)
Source	ESRS E2 Pollution
Achievable SDGs	SDG 12

Item code	ENV19
Pillar	Environment
Category	Certifications
Indicator	Environmental certifications
Level of the item	1
Item	**Do you have environmental certifications? (e.g., EMAS, ISO 14000, ISO 20121, ISO 50001, Leed, Breem, etc)**
Type of answer	Single choice
Answer options (Score)	Yes (1); No (0); In progress (0,5)
Maximum score	1
Description	The item investigates the achievement of certifications that attest to an organization's commitment to managing the environmental aspects of its activities.
Source	Nygaard A. (2023) Fundación Banco Santander (2022)
Achievable SDGs	SDG 12, SDG 13

Item code	**ENV20**
Pillar	Environment
Category	Transports
Indicator	Sustainable transport
Level of the item	1
Item	**Are you implementing actions for your staff to adopt sustainable mobility? (e.g. covering public transport costs, system of carpooling)**
Type of answer	Single choice
Answer options (Score)	Yes (1); No (0); In progress (0,5)
Maximum score	1
Description	The item verifies whether the organization uses sustainable forms of transport that can reduce congestion and air pollution.
Source	SRM Centro Studi e Ricerche (2016) ENEA Unità tecnica Tecnologie ambientali (UTTAMB) (n.d.) EFRAG (2022) ESRS E2 Pollution
Achievable SDGs	SDG 11, SDG 13

5.4. Social section

The social indicators are characterized by eight main categories, emphasizing workforce diversity, inclusion, supplier responsibility, accessibility, engagement with local communities and initiatives to reduce social disparities. Figure 9 shows a graphical representation of the number of questions for each category.

Figure 9. Social categories

The Social block includes a maximum of 33 items of which 28 are level 1 and 5 are level 2 (conditioned to specific answers in some level 1 items). The maximum achievable score ranges between 25.3 and 29 points. These extra points are conditioned by the applicability of item SOC06, and specific answers of items SOC17, SOC18, SOC20 andSOC28.

The next pages present specific item cards with the information describing each of the items in the social section.

Item code	**SOC01**
Pillar	Social
Category	Workforce
Indicator	Secure employment
Level of the item	1
Item	**What was the percentage of permanent contracts of your employees in the last two years?**
Type of answer	Single choice
Answer options (score)	0% (0); 1-25% (0,25); 26-50% (0,5); 51-75% (0,75); >76% (1)
Maximum score	1
Description	The item inquiries about the percentage of permanent contracts in the organization as an indicator of secure employment.
Instruction	((Total nº of employees with permanent contract Year 1 / Total nº of employees Year 1) + (Total nº of employees with permanent contract Year 2 / Total nº of employees Year 2))/2*100
Source ***(see the reference list)***	ESRS S1 Own workforce EFRAG
Achievable SDGs	SDG 8

Item code	**SOC02**
Pillar	Social
Category	Workforce
Indicator	Type of contract
Level of the item	1
Item	**What was the percentage of full-time contracts of your employees in the last two years?**
Type of answer	Single choice
Answer options (score)	0% (0); 1-25% (0,25); 26-50% (0,5); 51-75% (0,75); >76% (1)
Maximum score	1
Description	The item inquiries about the percentage of full-time contracts in the organization as an indicator of secure employment.
Instruction	((Total nº of employees with full time contract Year 1 / Total nº of employees Year 1) + (Total nº of employees with full time contract Year 2 / Total nº of employees Year 2))/2*100
Source	EFRAG (2022) ESRS S1 Own workforce.
Achievable SDGs	SDG 8

Item code	**SOC03**
Pillar	Social
Category	Workforce
Indicator	Outbound turnover rate
Level of the item	1
Item	**What was the percentage of turnover among staff with permanent contract in the last two years?**
Type of answer	Single choice
Answer options (score)	0% (1);1-25% (0,75) ;26-50% (0,5); 51-75% (0,25); >76% (0)
Maximum score	1
Description	The item indicates the degree of employee turnover in order to assess any impacts on productivity, competitiveness and skills development.
Instruction	((Total nº of outbound employees with permanent contract Year 1 / Total nº of employees Year 1) + (Total nº of outbound employees with permanent contract Year 2 / Total nº of employees Year 2))/2*100
Source	Based on: Al-Suraihi, W. A., Samikon, S. A., Al-Suraihi, A.-H. A., & Ibrahim, I. (2021) EFRAG (2022) ESRS S1 Own workforce.
Achievable SDGs	SDG 8

Item code	**SOC04**
Pillar	Social
Category	Workforce
Indicator	Adequate wages
Level of the item	1
Item	**What was the ratio between the average salary or annual income per employee in your organization and the minimum interprofessional salary in your country in the last two years?**
Type of answer	Single choice
Answer options (score)	<1 (0); 1:1 to 1:1,5 (0,25); 1:1,6 to 1:2,5 (0,75); > 2,6 (1)
Maximum score	1
Description	The item inquiries about the ratio between the salary in the organization and the minimum interprofessional salary in the country as an indicator of adequate wages
Instruction	((Average salary or income of employees Year 1 / Minimum interprofessional salary Year 1) + (Average salary or income of employees Year 2 / Minimum interprofessional salary Year 2))/2*100
Source	ESRS S1 Own workforce EFRAG
Achievable SDGs	SDG 8

Item code	**SOC05**
Pillar	Social
Category	Workforce
Indicator	Collective bargaining
Level of the item	1
Item	**Is your staff covered by a collective agreement or are there collective bargaining processes?**
Type of answer	Single choice
Answer options (score)	Yes (1); Partially (0,5); No (0)
Maximum score	1
Description	The item verifies the presence within the organization of collective bargaining coverage that provides guidance regarding the minimum guaranteed treatment and working conditions that must be respected in any employment relations referring to that contract
Source	PRINCIPLE 3 Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining - UN Global Compact EFRAG (2022) ESRS S1 Own workforce.
Achievable SDGs	SDG 8

Item code	**SOC06**
Pillar	Social
Category	Workforce
Indicator	Parent and caregivers permit
Level of the item	1
Item	**What percentage of employees, after taking parental leave, returned to work in the last 5 years?**
Type of answer	Single choice
Answer options (score)	Not applicable; 0% (0) ;1-25% (0,25) ;26-50% (0,5); 51-75% (0,75); >76% (1) NOT APPLICABLE = if nobody take parental leave it does not count for score.
Maximum score	1
Description	The item assesses the incidence of workers who have taken advantage of measures related to maternity protection and reconciliation of work and family responsibilities (maternity and paternity leave) in the last five years. If nobody took parental leave in the last 5 years, you should select Not Applicable.
Instruction	(N of employees who returned after parental leave/ N of employees who took parental leave in the last 5 years) * 100
Source	EFRAG (2022) ESRS S1 Own workforce
Achievable SDGs	SDG 3, SDG 5, SDG 8, SDG 10

Item code	**SOC07**
Pillar	Social
Category	Workforce
Indicator	Work safety
Level of the item	1
Item	**What was the average incident rate in the last 5 years?**
Type of answer	Single choice
Answer options (score)	0 (1); 0,1 to 500 (0,75); 501 to 1000 (0,5); 1001 to 1500 (0,25); >1500=0
Maximum score	1
Description	The item measures the fatal and non-fatal incident rate among staff is a measure of occupational health and safety based on the number of safety incidents reported per 100.000 people employed, as in Eurostat statistics
Instruction	(N of fatal and non-fatal incidents in the last 5 years * 100.000 employees * 5 years) / (N of employees Year 1 + Year 2 +.... Year 5) / 5 years
Source	EFRAG (2022) ESRS S1 Own workforce GRI 403
Achievable SDGs	SDG 3

Item code	**SOC08**
Pillar	Social
Category	Workforce
Indicator	Gender equality
Level of the item	1
Item	**What is the percentage of women in the total number of employees?**
Type of answer	Single choice
Answer options (score)	<50% (0); >51% (1)
Maximum score	1
Description	The item assesses the incidence of female employees present within the organization in order to verify the participation of women as equal with men (gender equality).
Instruction	N of women employed / N total employees *100
Source	European Commission (2022) EFRAG (2022) ESRS S1 Own workforce. GRI 405
Achievable SDGs	SDG 5

Item code	**SOC09**
Pillar	Social
Category	Workforce
Indicator	Gender equality
Level of the item	1
Item	**Is there a gender pay gap between male and female in the organization?**
Type of answer	Single choice
Answer options (score)	Yes (1); No (0)
Maximum score	1
Description	The item investigates whether there is equal treatment and opportunity for all within the organization, including gender equality and equal pay for work of equal value.
Source	The 6th principles for the elimination of discrimination in respect of employment and occupation and Principle V.E.4 OECD (2024) GRI 405
Achievable SDGs	SDG 10

Item code	**SOC10**
Pillar	Social
Category	Working conditions
Indicator	Work-life balance
Level of the item	1
Item	**Does the organization provide flexible work conditions to employees (time reduction for family care, remote work, etc.)?**
Type of answer	Single choice
Answer options (score)	Yes (1); No (0)
Maximum score	1
Description	The item explores about the existence of flexible work conditions when staff members may require them to conciliate in an adequate work-life balance
Source	EFRAG (2022) ESRS S1 Own workforce
Achievable SDGs	SDG 3, SDG 8, SDG 10

Item code	**SOC11**
Pillar	Social
Category	Working conditions
Indicator	Work-life balance
Level of the item	1
Item	**Do you implement compensation measures when your staff has to overperform due to production requirements? (e.g. providing days-off when the staff stays overnight, paying higher hourly-fees for extra hours when there are longer shifts)**
Type of answer	Single choice
Answer options (score)	Yes (1); No (0)
Maximum score	1
Description	The item explores about the existence of compensation measures considering that many cultural and creative industries or events require from special working conditions, such as music festival, touring theatre shows, etc. These compensation measures could be of different natures; the item refers in any case to structured measures which are systematically applied, and not based on the owner's or director's will
Source	EFRAG (2022) ESRS S1 Own workforce
Achievable SDGs	SDG 3, SDG 8, SDG 10

Item code	**SOC12**
Pillar	Social
Category	Working conditions
Indicator	Work-life balance
Level of the item	1
Item	**Are there internal policies or practices that ensure staff's wellbeing when travelling for work? (i.e. accommodation, bonuses, transport options etc.)**
Type of answer	Single choice
Answer options (score)	Yes (1); No (0)
Maximum score	1
Description	The item explores about the existence of systematic policies or practices to ensure staff wellbeing when travelling for work, such as when participating in book or art fairs, touring dance shows, etc. These compensation measures could be of different natures; the item refers to structured measures which are systematically applied, and not based on the owner's or director's will
Source	EFRAG (2022) ESRS S1 Own workforce
Achievable SDGs	SDG 3, SDG 8, SDG 10

Item code	**SOC13**
Pillar	Social
Category	Workforce
Indicator	Disability
Level of the item	1
Item	**Are you implementing measures to promote the employment of persons with disabilities?**
Type of answer	Single choice
Answer options (score)	Yes (1); No (0)
Maximum score	1
Description	The item refers to the existence of specific measures to promote the employment of persons with disabilities. In several countries, the employment of persons with disabilities or alternative measures may be compulsory by law. Regardless these possible obligations, the item explores the implementation of structured actions to promote the hiring of persons with disabilities in the organization.
Source	Verdecia Tamayo, M.; Escalona Pardo, E. (2023) EFRAG (2022) ESRS S1 Own workforce Fundación Banco Santander (2022)
Achievable SDGs	SDG 10, SDG 11

Item code	**SOC14**
Pillar	Social
Category	Workforce
Indicator	Vulnerable groups
Level of the item	1
Item	**Are you implementing measures to promote the inclusion of vulnerable groups among your staff (young people, people at risk of social exclusion, etc.)?**
Type of answer	Single choice
Answer options (score)	Yes (1); No (0); In progress (0,5)
Maximum score	1
Description	The item refers to the existence of specific measures to promote the employment of other vulnerable groups, specially looking at youth, people at risk of social exclusion, elder people, people with mental health issues…
Source	OECD (2022) Fundación Banco Santander (2022) EFRAG (2022) ESRS S1 Own workforce.
Achievable SDGs	SDG 8

Item code	**SOC15**
Pillar	Social
Category	Workforce
Indicator	Diversity
Level of the item	1
Item	**Are you implementing measures to promote diversity among your staff (LGBTIQ+, racial, etc.)?**
Type of answer	Single choice
Answer options (score)	Yes (1); No (0); In progress (0,5)
Maximum score	1
Description	The item refers to the existence of specific measures not only to promote the employment of vulnerable or disadvantaged people, but to promote the representation of cultural and social diversity within the staff of the organization, as an indicator of respect for human rights, fundamental freedoms such as freedom of expression, of information and communication. This diversity should be in relation to the diverse groups and sensitivities present in the community or communities where the organization operates.
Source *(see the reference list)*	UNESCO (2005) EFRAG (2022) ESRS S1 Own workforce. GRI 405
Achievable SDGs	SDG 16

Item code	**SOC16**
Pillar	Social
Category	Workforce
Indicator	Training courses
Level of the item	1
Item	**Do you have a structured training and skill development plan to support staff development?**
Type of answer	Single choice
Answer options (score)	Yes (1); No (0)
Maximum score	1
Description	The item measures the existence of structured training plans aiming at supporting the staff upskilling and reskilling
Source	EFRAG (2022) ESRS S1 Own workforce. Fundación Banco Santander (2022) GRI 404
Achievable SDGs	SDG 4

Item code	**SOC17**
Pillar	Social
Category	Workers in the value chain
Indicator	Collective bargaining coverage and social dialogue
Level of the item	1
Item	**Do you incorporate, in the contracts with your suppliers, specific clauses to protect the working conditions of their employees?**
Type of answer	Single choice
Answer options (score)	Yes (0,4); No (0)
Maximum score	0,4
Description	The item aims to ascertain the organization's adoption of measures to protect and safeguard of workers in the value chain (external providers or outsourced services) as well as to protect specific human rights contained in international and European regulations.
Source	EFRAG (2022) ESRS S2 Workers in the value chain GRI 414
Achievable SDGs	SDG 8

Item code	**SOC17a**
Pillar	Social
Category	Workers in the value chain
Indicator	Employment conditions
Level of the item	2
Item	**If yes, do these clauses specifically refer to…**
Type of answer	Multiple choice
Answer options (score)	Secure employment (0,1); Working time (0,1); Adequate wages (0,1); Collective bargaining (0,1); Work-life balance (0,1) Health and safety (0,1)
Maximum score	0,6
Description	The item aims to ascertain the organization's adoption of measures to protect and safeguard of workers in the value chain (external providers or outsourced services) as well as to protect specific human rights contained in international and European regulations.
Source	EFRAG (2022) ESRS S2 Workers in the value chain GRI 414
Achievable SDGs	SDG 3, SDG 8

Item code	**SOC18**
Pillar	Social
Category	Workers in the value chain
Indicator	Equal treatment and non-discrimination
Level of the item	1
Item	**Do you incorporate, in the contracts with your suppliers, specific clauses to regarding equal treatment and opportunities for all of their employees?**
Type of answer	Single choice
Answer options (score)	Yes (0,5); No (0)
Maximum score	0,5
Description	The item investigates whether the organization assures the equal treatment and opportunities of workers in its value chain (external providers or outsourced services). The item addresses the different subtopic of the European Sustainability Reporting Standards looking at equal treatment and non-discrimination.
Source	EFRAG (2022) ESRS S2 Workers in the value chain GRI 414
Achievable SDGs	SDG 4; SDG 5; SDG 8; SDG 10

Item code	**SOC18a**
Pillar	Social
Category	Workers in the value chain
Indicator	Gender equality and equal pay for work of equal value
Level of the item	2
Item	**If yes, do these clauses specifically refer to...**
Type of answer	Multiple choice
Answer options (score)	Gender equality and equal pay for work of equal value (0,1); Training and skills development (0,1); Employment and inclusion of persons with disabilities (0,1); Measures against violence and harassment in the workplace (0,1); Diversity (0,1)
Maximum score	0,5
Description	The item investigates whether the organization assures the protection of workers in its value chain. The item addresses the different subtopics of the European Sustainability Reporting Standards looking at equal treatment and non-discrimination.
Source	EFRAG (2022) ESRS S2 Workers in the value chain GRI 405
Achievable SDGs	SDG 4; SDG 5; SDG 8; SDG 10

Item code	**SOC19**
Pillar	Social
Category	Certification
Indicator	Social certification
Level of the item	1
Item	**Do you have social certifications? (e.g., ISO 30415:2021, ISO 45001, ISO 27001, ISO 22301, etc.)**
Type of answer	Single choice
Answer options (score)	Yes (1); No (0); In progress (0,5)
Maximum score	1
Description	The item investigates the achievement of certifications that attest to an organization's commitment to managing the social aspects of its activities.
Source	ISO 30415:2021, ISO 45001, ISO 27001, ISO 22301, etc.
Achievable SDGs	SDG 5, SDG 12, SDG 13, SDG 16

Item code	SOC20
Pillar	Social
Category	Affected communities
Indicator	Social reporting
Level of the item	1
Item	**Do you measure the social impact of your activity in the community? (e.g. job creation, educational purpose, active participation/citizenship, social cohesion, human rights, climate change, mental health)**
Type of answer	Single choice
Answer options (score)	Yes (1); No (0); In progress (0,5)
Maximum score	1
Description	The item investigates whether the organization has tools for analysing and evaluating how environmental, social and governance issues influence the financial performance (financial materiality) and, at the same time, how corporate activities impact social and environmental issues (impact materiality).
Source	Double materiality CSRD OECD (2024) EFRAG (2022) ESRS S3 Affected communities
Achievable SDGs	SDG 4, SDG 8

Item code	SOC20a
Pillar	Social
Category	Affected communities
Indicator	Social reporting
Level of the item	2
Item	**Are there procedures to use the social impact data in your decision-making processes?**
Type of answer	Single choice
Answer options (score)	Yes (1); No (0)
Maximum score	1
Description	The subitem evaluates the presence of data collection and analysis tools and their use to optimize the positive results and mitigate the negative ones of the various actions undertaken by the organization and allow the latter to make informed decisions.
Source	OECD (2024)
Achievable SDGs	SDG 5, SDG 10

Item code	**SOC20b**
Pillar	Social
Category	Affected communities
Indicator	Social reporting
Level of the item	2
Item	**Please provide the social impact data available from the last year (e.g., number of beneficiaries, number of jobs created) and indicate the tools used to measure it**
Type of answer	Open field alphanumeric and numeric
Answer options (score)	Adding two Open fields: type of unit/number of units (no scoring assigned), and used tool
Maximum score	N/A
Description	This item completes the previous indicator in case an organization answered "Yes". It is an open field indicator in which the organization is expected to introduce the social impact data it collected
Source	OECD (2024)
Achievable SDGs	SDG 5, SDG 10

Item code	**SOC21**
Pillar	Social
Category	Affected communities
Indicator	Communities' economic social and cultural rights
Level of the item	1
Item	**Do you have a procurement policy that prioritizes contracting with local firms for the supply of materials and services?**
Type of answer	Single choice
Answer options (score)	Yes (1); No (0)
Maximum score	1
Description	The item investigates whether the organization in the supply chain favours local purchases which translate into an economic impact in the community and creation of employment. It also has environmental benefits
Source	EFRAG (2022) ESRS S3 Affected communities
Achievable SDGs	SDG 12, SDG 17

Item code	**SOC22**
Pillar	Social
Category	Affected communities
Indicator	Communities' economic social and cultural rights
Level of the item	1
Item	**Are you implementing measures for the deseasonalization of activity (deconcentration of actions in certain periods)?**
Type of answer	Single choice
Answer options (score)	Yes (1); No (0)
Maximum score	1
Description	The indicator verifies the presence of measures that allow the organization to deseasonalize cultural and recreational events and products capable of counteracting the congestion of transport capacity and reception services, promoting stables working opportunities and economic growth. It also has a positive environmental impact, as it reduces the degradation of the natural and human environment in the high season, and a poor use of financial and human resources in the low season.
Source	SRM Centro studi e ricerche (2016) EFRAG (2022) ESRS S3 Affected communities
Achievable SDGs	SDG 11, SDG 13

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Item code	**SOC23**
Pillar	Social
Category	Product/service responsibility
Indicator	Local community
Level of the item	1
Item	**Did you receive any administrative warning or fine for not observing legal obligations in your activity in the last two years (i.e. noise limits, excessive lights, waste management, etc.)?**
Type of answer	Single choice
Answer options (score)	Yes (1); No (0)
Maximum score	1
Description	The item verifies whether in planning its activity, the organization has foreseen the implementation of processes and/or initiatives through preventing, mitigating and remedying any negative material impacts (e.g. noise) that the activity carried out could generate on the communities involved.
Source	EFRAG (2022) ESRS S3 Affected communities
Achievable SDGs	SDG 11, SDG 12, SDG 17

Item code	**SOC24**
Pillar	Social
Category	Human rights, personal data, and security
Indicator	Personal data
Level of the item	1
Item	**Are you implementing data privacy systems to protect the data of your users (even outsourced)?**
Type of answer	Single choice
Answer options (score)	Yes (1); No (0)
Maximum score	1
Description	The item verifies whether the organisation has adequate data protection tools in place, with a view to enhancing the value of personal data and protecting its entire information assets.
Source	Based on: EU Regulation 2016/679. EFRAG (2022) ESRS S4 Consumers and end-users GRI 410
Achievable SDGs	SDG 16

Item code	SOC25
Pillar	Social
Category	Human rights, personal data, and security
Indicator	Emergency plan
Level of the item	1
Item	**Do you have a contingency/emergency plan to protect infrastructure and people in your premises or during your events?**
Type of answer	Single choice
Answer options (score)	Yes (1); No (0)
Maximum score	1
Description	The item verifies whether the organization has foreseen an emergency plan that allows to minimize the effects of an accident or a crisis as well as to reduce injuries, protect the community and buildings and maintain business continuity.
Source	DPR 10 Giugno 2004, n. 173 (ART. 5) EFRAG (2022) ESRS S4 Consumers and end-users
Achievable SDGs	SDG 11

Item code	SOC26
Pillar	Social
Category	Human rights, personal data, and security
Indicator	Non discrimination
Level of the item	1
Item	**Are you implementing measures to promote non-discrimination of people in your activities or use of the products/services?**
Type of answer	Single choice
Answer options (score)	Yes (1); No (0); In progress (0,5)
Maximum score	1
Description	The item explores about structured measures implemented to promote non-discrimination of people through your activities. This could imply a variety of actions depending on the type of activity, for example, preventing hate speech in works your organization produce, raising awareness topics
Source	Based on: Leahy, A., & Ferri, D. (2023) EFRAG (2022) ESRS S4 Consumers and end-users
Achievable SDGs	SDG 8, SDG 10

Item code	**SOC27**
Pillar	Social
Category	Human rights, personal data, and security
Indicator	Social inclusion
Level of the item	1
Item	**Are you implementing measures to facilitate the participation of disadvantaged people in your activities or use of the products/services?**
Type of answer	Single choice
Answer options (score)	Yes (1); No (0)
Maximum score	1
Description	The item explores about structured measures implemented to facilitate the participation or use of the services or products of the organization by disadvantaged people. These could be people with low income, people living in remote rural areas or in institutions (such as elder care facilities or homelessness shelters).
Source	Based on: Vitagliano, G., Spinosa, A. & Picone, R. (2011) Fundación Banco Santander (2022) EFRAG (2022) ESRS S4 Consumers and end-users
Achievable SDGs	SDG 10

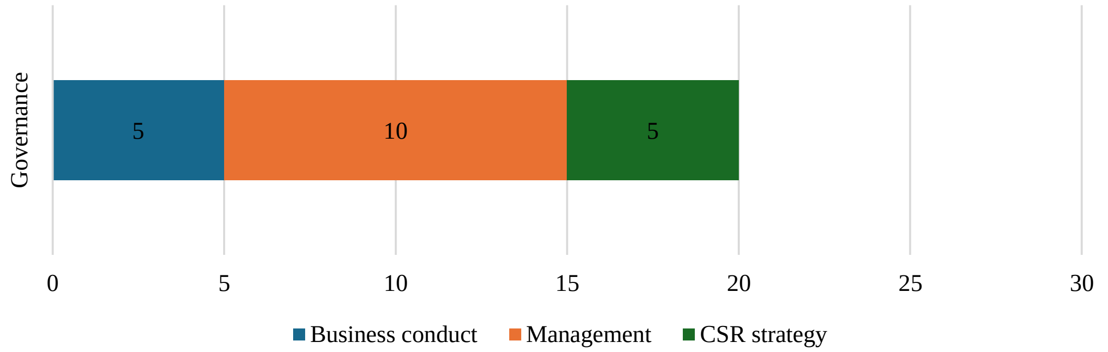
Item code	**SOC28**
Pillar	Social
Category	Consumer and end-users
Indicator	Accessibility
Level of the item	1
Item	**Are you implementing measures to make your products/services/activities accessible for people with disabilities?**
Type of answer	Single choice
Answer options (score)	Yes (0,4); No (0)
Maximum score	0,4
Description	This item refers specifically to measures implemented to achieve universal accessibility of the services, products or activities that the organization provides. The item refers to general measures for people with disabilities, while the three subitems explore accessibility in specific areas of the relations of the organization with the audience.
Source	EFRAG (2022) ESRS S4 Consumers and end-users
Achievable SDGs	SDG 10

Item code	**SOC28a**
Pillar	Social
Category	Consumer and end-users
Indicator	Accessibility
Level of the item	2
Item	If yes, do these include…
Type of answer	Multiple choice
Answer options (score)	…Measures to facilitate physical accessibility of your premises or venues? (0,2); …Measures to facilitate physical or cognitive accessibility of your communication with your users (e.g. staff support services, dissemination materials, etc.)? (0,2); …Measures to facilitate physical or cognitive accessibility of your products/services/activities (e.g. hearing loop, subtitling, etc.)? (0,2)
Maximum score	0,6
Description	This item specifically addresses measures implemented to ensure universal accessibility to the services, products, or activities provided by the organization. The three sub-items examine accessibility in specific areas of the organization's interactions with its audience.
Source	EFRAG (2022) ESRS S4 Consumers and end-users
Achievable SDGs	SDG 10

5.5. Governance section

The governance indicators are divided into three main categories, covering management practices, CSR strategies, transparency and anti-bribery, managers remuneration, and sustainability disclosure. Figure 10 shows a graphical representation of the number of questions for each category.

Figure 10. Governance categories



The Social block includes a maximum of 20 items of which 19 are level 1 (4 of them conditioned to the organization being run by a Board of Directors) and 1 is level 2 (conditioned to specific answers in some level 1 items). The maximum achievable score ranges between 15 and 20 points. These extra points are conditioned by the applicability of items GOV08 to GOV11 (that will be available only for organizations run by a Board of Directors), and specific answers of item GOV01.

The next pages present specific item cards with the information describing each of the items in the governance section.

Item code	**GOV01**
Pillar	Governance
Category	CSR strategy
Indicator	Sustainability reporting
Level of the item	1
Item	**Are you implementing sustainability reporting in accordance with the CSRD (Corporate Sustainability Reporting Directive) or other standards?**
Type of answer	Single choice
Answer options (score)	Yes (1); No (0)
Maximum score	1
Description	The item assesses whether timely and accurate reporting is provided and if it covers all the ESRS topics
Source *(see the reference list)*	Fundación Banco Santander (2022) EFRAG (2022) ESRS E1-E2; ESRS E3; ESRS E4; ESRS E5; ESRS S1-S2-S3-S4; ESRS G1 OECD (2024) Principle IV. CAM (2022)
Achievable SDGs	SDG 12

Item code	**GOV1a**
Pillar	Governance
Category	CSR strategy
Indicator	Sustainability reporting
Level of the item	2
Item	**If Yes, does the reporting include specific information on…**
Type of answer	Multiple choice
Answer options (score)	Climate change (0,1); Pollution (0,1); Water and marine resources (0,1); Biodiversity and ecosystems (0,1); Circular economy (0,1); Own workforce (0,1); Workers in the value chain (0,1); Affected communities (0,1); Consumers and end-users (0,1), Business conduct, corruption and bribery (0,1)
Maximum score	1
Description	The subitem assesses whether timely and accurate reporting is provided and if it covers all the ESRS topics
Source	EFRAG (2022) ESRS E1-E2; ESRS E3; ESRS E4; ESRS E5; ESRS S1-S2-S3-S4; ESRS G1 OECD (2024) Principle IV. CAM (2022)
Achievable SDGs	SDG 12

Item code	GOV02
Pillar	Governance
Category	CSR strategy
Indicator	Suppliers' payment
Level of the item	1
Item	**What was the average time in days of payment for good and services during the last year?**
Type of answer	Single choice
Answer options (score)	Less than 60 days (1); 60 days (0,5); more than 60 days (0)
Maximum score	1
Description	The item assesses whether the organization provides information on payment practices in its relations with suppliers
Source	ESRS G1 Business conduct
Achievable SDGs	SDG 12

Item code	GOV03
Pillar	Governance
Category	CSR strategy
Indicator	Suppliers' choices
Level of the item	1
Item	**Are you selecting suppliers based on social and/or environmental criteria? (suppliers with social certification e.g. Fairtrade or suppliers with a clear ethical/ social /environmental mission)**
Type of answer	Single choice
Answer options (score)	Yes (1); No (0)
Maximum score	1
Description	The item investigates whether the organization develops specific purchasing policies to integrate sustainability values into the various processes and criteria for selecting and managing suppliers
Source	Certificazione Etica SA 8000 Gutterman, Alan. (2023) EFRAG (2022) ESRS G1 Governance risk management and internal control Fundación Banco Santander (2022)
Achievable SDGs	SDG 12, SDG 17

Item code	GOV04
Pillar	Governance
Category	CSR strategy
Indicator	Sustainability costs management
Level of the item	1
Item	**What was the percentage of costs incurred, relative to total production costs to implement environmental, social and governance actions in the last year? (e.g. photovoltaic, smart technologies)**
Type of answer	Single choice
Answer options (score)	none (0); 0,1%-5% (0,3); 5,1%-10% (0,6); >10% (1)
Maximum score	1
Description	The item indagates about the impact of sustainability in economic-financial terms through the incidence of environmental costs (e.g. remediation costs, costs for certifications), social costs (e.g. costs for training programs for safety at work) and governance costs (e.g. costs for developing the code of conduct, costs for acquiring new managerial figures with skills in sustainability) on total production costs
Source	ESRS G1 Governance risk management and internal control
Achievable SDGs	SDG 12

Item code	**GOV05**
Pillar	Governance
Category	Management
Indicator	Management composition and responsibility
Level of the item	1
Item	**Are there specific professional figures or appointed staff in the organization in charge of sustainability issues?**
Type of answer	Single choice
Answer options (score)	"Yes, we have 100% dedicated staff" (1); "We have staff with a % of working hours for sustainable issues" (0,6); "We do not have any dedicated staff, we appoint people as requirements arrive" (0,3); "Nobody dedicated time to sustainability issues so far" (0)
Maximum score	1
Description	The item allows mechanisms to assess whether the company has the right mix of backgrounds and skills (e.g., in accounting, digitization, sustainability, risk management, etc.)
Source	OECD (2024) Principle V.E.4
Achievable SDGs	SDG 8

Item code	**GOV06**
Pillar	Governance
Category	Management
Indicator	Management composition and responsibility
Level of the item	1
Item	**Are you implementing measures to assure the representation of the socioeconomic diversity of your community in the decision-making processes?**
Type of answer	Single choice
Answer options (score)	Yes (1); No (0)
Maximum score	1
Description	The item investigates whether diversity understood from a multidimensional perspective representative of the community (social, economic, gender, race, etc.) is integrated in the decision-making processes. This could be by representation on the board or top management positions but also in other formal participatory bodies or other decision-making spaces.
Source	Jizi, M. (2017)
Achievable SDGs	SDG 11

Item code	**GOV07**
Pillar	Governance
Category	Management
Indicator	Gender diversity
Level of the item	1
Item	**What is the percentage of women in managerial positions?**
Type of answer	Single choice
Answer options (score)	0 to 10% (0); 11%-20% (0,25); 21%-30% (0,5); 31%-40% (0,75); >41%=1
Maximum score	1
Description	The item makes it possible to assess if there is a balanced presence of women in managerial positions (excluding the Board of Directors)
Instruction	Number of women in managerial positions/total number of managers *100
Source	Principle IV.A.5 OECD (2024)
Achievable SDGs	SDG 5

Item code	**GOV08**
Pillar	Governance
Category	Management
Indicator	Management composition and responsibility
Level of the item	2 (Conditioned to the management system being Board of Directors)
Item	**Are you implementing measures to assure the representation of the socioeconomic diversity on the Board of Directors?**
Type of answer	Single choice
Answer options (score)	Yes (1); No (0)
Maximum score	1
Description	The item investigates whether the organization has implemented specific policies aimed at promoting diversity in board of directors through the representation of different ethnic groups, the age distribution and the presence of people with disabilities.
Source	Jizi, M. (2017)
Achievable SDGs	SDG 10

Item code	GOV09
Pillar	Governance
Category	Management
Indicator	Gender diversity
Level of the item	2 (Conditioned to the management system being Board of Directors)
Item	**What is the percentage of women on the Board of Directors?**
Type of answer	Single choice
Answer options (score)	0 to 10% (0); 11%-20% (0,25); 21%-30% (0,5); 31%-40% (0,75); >41%=1
Maximum score	1
Description	The item makes it possible to assess whether the board of directors is gender-balanced
Instruction	Number of women on the Board of directors/total number of persons in the Board of directors *100
Source	The 6th principles for the elimination of discrimination in respect of employment and occupation and Principle V.E.4 OECD (2024)
Achievable SDGs	SDG 5

Item code	GOV10
Pillar	Governance
Category	Management
Indicator	Gender diversity
Level of the item	2 (Conditioned to the management system being Board of Directors)
Item	**Is there a gender pay gap between male and female in the Board of Directors?**
Type of answer	Single choice
Answer options (score)	Yes (0); No (1)
Maximum score	1
Description	The item allows assessing whether the organization promote equal financial independence of women and men, closes the gender pay gap, promotes gender balance in decision-making by promoting gender equality
Source	The 6th principles for the elimination of discrimination in respect of employment and occupation and Principle V.E.4 OECD (2024)
Achievable SDGs	SDG 5

Item code	GOV11
Pillar	Governance
Category	Management
Indicator	Independent board members
Level of the item	2 (Conditioned to the management system being Board of Directors)
Item	**What is the percentage of independent members on the Board of Directors?**
Type of answer	Single choice
Answer options (score)	0 to 10% (0); 11%-20% (0,25); 21%-30% (0,5); 31%-40% (0,75); >41%=1
Maximum score	1
Description	The item assesses whether the company considers the assignment of a sufficient number of independent board members capable of exercising impartial judgment for tasks where a potential conflict of interest exists
Instruction	Number of independent directors/total number of directors *100
Source	The 6th principles for the elimination of discrimination in respect of employment and occupation - UN Global compact
Achievable SDGs	SDG 5

Item code	GOV12
Pillar	Governance
Category	Management
Indicator	Performance-based remuneration
Level of the item	1
Item	**Do you have a variable payment system to your board members or managerial positions linked to sustainability targets?**
Type of answer	Single choice
Answer options (score)	Yes (1); No (0)
Maximum score	1
Description	The item allows for an assessment of whether the organization has a variable remuneration system that allows directors' compensation to be aligned with the achievement of financial and sustainability objectives
Source	Principle IV.A.6 OECD (2024)
Achievable SDGs	SDG 8

Item code	GOV13
Pillar	Governance
Category	Management
Indicator	Feedback collecting data
Level of the item	1
Item	**Do you collect stakeholders' feedback and its use in the decision-making process (e.g. user satisfaction survey; community focus groups)?**
Type of answer	Single choice
Answer options (score)	Yes, with all our stakeholders (1); Yes, with the community and end-users (0,75); Yes, only with our end-users (0,5); In progress (0,25); No (0)
Maximum score	1
Description	The item assesses the active involvement of stakeholders in decision-making processes
Source	Stakeholder Theory (Freeman, 1984)
Achievable SDGs	SDG 16

Item code	GOV14
Pillar	Governance
Category	Management
Indicator	Stakeholder engagement
Level of the item	1
Item	**Do you produce, programme, perform or show products or services which aim at sensitizing about environmental or social aspects of sustainability?**
Type of answer	Single choice
Answer options (score)	Always (1); Very often (0,75); Often (0,5); Sometimes (0,25); No (0)
Maximum score	1
Description	The item assesses the introduction of sustainability in the contents of the cultural and creative programming and production which could lead to a higher societal awareness on sustainability issues.
Source	Stakeholder Theory (Freeman, 1984)
Achievable SDGs	SDG 12

Item code	**GOV15**
Pillar	Governance
Category	Business conduct
Indicator	Corporate culture and business conduct policies
Level of the item	1
Item	**Do your provide training on sustainability issues to your staff?**
Type of answer	Single choice
Answer options (score)	Yes (0); No (1)
Maximum score	1
Description	The item investigates the organization's activation of training courses that address, from both a theoretical and practical perspective, the issue of sustainability reporting regulation, but at the same time, that offer an in-depth understanding of environmental, social and sustainable governance practices, highlighting the importance of transparency, responsibility and corporate integrity.
Source	ESRS S1 Workforce
Achievable SDGs	SDG 12

Item code	GOV16
Pillar	Governance
Category	Business conduct
Indicator	Prevention and detection of corruption and bribery
Level of the item	1
Item	**Do your provide training on anticorruption and anti-bribery to your staff?**
Type of answer	Single choice
Answer options (score)	Yes (0); No (1)
Maximum score	11
Description	The item investigates the organization's activation of training courses that specifically address anticorruption and anti-bribery issues among the staff
Source	ESRS S1 Workforce
Achievable SDGs	SDG 16

Item code	GOV17
Pillar	Governance
Category	Business conduct
Indicator	Measures against violence and harassment in the workplace
Level of the item	1
Item	**Do you have protocols to prevent violence or harassment in all forms (including sexual) at the workplace?**
Type of answer	Single choice
Answer options (score)	Yes (0); No (1)
Maximum score	1
Description	The item investigates whether the organization has procedures in place to promptly address workplace violence and harassment
Source	ESRS G1 Business conduct
Achievable SDGs	SDG 5, SDG 8, SDG 16

Item code	**GOV18**
Pillar	Governance
Category	Business conduct
Indicator	Prevention and detection of corruption and bribery
Level of the item	1
Item	**Do you have a safe procedure for reporting misconduct, or law violation that involves a warning to the appropriate authority? (e.g., whistleblowing)**
Type of answer	Single choice
Answer options (score)	Yes (0); No (1)
Maximum score	1
Description	The item assesses whether the organization adopts a code of conduct containing a set of organizational rules or standards that describe the values, beliefs and ethical standards to which the organization and its employees must adhere.
Source	The 10th principles against corruption - UN Global compact (2016)
Achievable SDGs	SDG 16

Item code	**GOV19**
Pillar	Governance
Category	Business conduct
Indicator	Corruption and bribery incidents
Level of the item	1
Item	**Has the organization or any of its members been involved in an incident regarding corruption or bribery during the last 5 years?**
Type of answer	Single choice
Answer options (score)	Yes (0); No (1)
Maximum score	1
Description	The item aims to investigate whether any incidents of corporate conduct, including corruption and bribery, have occurred in the organization.
Source	ESRS G1 Business conduct
Achievable SDGs	SDG 16

5.6. Sources used for the development of the indicators dashboard

The ESG indicators were identified from different sources. The studies analysed are listed in Table 9.

Table 9. National/international sources analysed to map ESG indicators for CCSIs.

Author(s)/ Institution	**Year**	**Title**	**Available at:**
Al-Suraihi, W. A., Samikon, S. A., Al-Suraihi, A.-H. A., & Ibrahim, I.	2021	Employee Turnover: Causes, Importance and Retention Strategies.	European Journal of Business and Management Research, 6(3), 1–10. https://doi.org/10.24018/ejbmr.2021.6.3.893
Bllaca, MSc.	2015	Local Businesses and the Importance of Supporting Them	ILIRIA International Review, 5(1), p. 97. DOI: 10.21113/iir.v5i1.11.
Certificazione Etica SA 8000:2014	2014	Responsabilità Sociale d'Impresa	https://www.gcerti.it/certificazione-sa8000/
CRITERI AMBIENTALI MINIMI - CAM	2022	CRITERI AMBIENTALI MINIMI PER EVENTI	https://gpp.mite.gov.it/sites/default/files/2023-01/CAM_Eventi.pdf
Decreto Legislativo 2008/81	2008		https://www.gazzettaufficiale.it/eli/id/2008/04/30/008G0104/sg
Directive No. 2022/2464	2022	Directive No. 2022/2464 by the European Parliament and the Council of the European Union (CSRD Directive).	https://eur--lex-europa-eu.translate.goog/legal-content/EN/TXT/?uri=CELEX:32022L2464&_x_tr_sl=en&_x_tr_tl=it&_x_tr_hl=it&_x_tr_pto=sc
DPR 10 giugno 2004, n. 173 (ARTICOLO 5)	2004	Regolamento di organizzazione del Ministero per i beni e le attività culturali.	https://www.gazzettaufficiale.it/atto/serie_generale/caricaDettaglioAtto/originario?atto.dataPubblicazioneGazzetta=2004-07-17&atto.codiceRedazionale=004G0185&elenco30giorni=false
EFRAG	2022	ESRS E1 Climate change	https://www.efrag.org/sites/default/files/sites/webpublishing/SiteAssets/08%20Draft%20ESRS%20E1%20Climate%20Change%20November%202022.pdf
EFRAG	2022	ESRS E2 Pollution	https://www.efrag.org/sites/default/files/sites/webpublishing/SiteAssets/09%20Draft%20ESRS%20E2%20Pollution%20November%202022.pdf

EFRAG	2022	ESRS E3 Water and marine resources	https://www.efrag.org/sites/default/files/sites/webpublishing/SiteAssets/10%20Draft%20ESRS%20E3%20Water%20and%20marine%20resources%20November%202022.pdf
EFRAG	2022	ESRS E4 Biodiversity and ecosystem	https://www.efrag.org/sites/default/files/sites/webpublishing/SiteAssets/11%20Draft%20ESRS%20E4%20Biodiversity%20and%20ecosystems%20November%202022.pdf
EFRAG	2022	ESRS E5 Resource use and circular economy	https://www.efrag.org/sites/default/files/sites/webpublishing/SiteAssets/12%20Draft%20ESRS%20E5%20Resource%20use%20and%20circular%20economy.pdf
EFRAG	2022	ESRS S1 Own workforce	https://www.efrag.org/sites/default/files/sites/webpublishing/SiteAssets/ED_ESRS_S1.pdf
EFRAG	2022	ESRS S2 Workers in the value chain	https://www.efrag.org/sites/default/files/sites/webpublishing/SiteAssets/ED_ESRS_S2.pdf
EFRAG	2022	ESRS S3 Affected communities	https://www.efrag.org/sites/default/files/sites/webpublishing/SiteAssets/15%20Draft%20ESRS%20S3%20Affected%20communities%20November%202022.pdf
EFRAG	2022	ESRS S4 Consumers and end-users	https://www.efrag.org/sites/default/files/sites/webpublishing/SiteAssets/ED_ESRS_S4.pdf
EFRAG	2022	ESRS G1 Business conduct	https://www.efrag.org/sites/default/files/sites/webpublishing/SiteAssets/17%20Draft%20ESRS%20G1%20Business%20Conduct%20November%202022.pdf
ENEA Unità tecnica Tecnologie ambientali (UTTAMB)	n.d.	XVII Rapporto sul turismo italiano. i green meeting per la sostenibilità ambientale degli eventi. principi, obiettivi e principali esperienze in atto	pdf
European Commission	2022	Gender gaps in the cultural and creative sectors	https://op.europa.eu/en/publication-detail/-/publication/92d621d1-bb99-11ec-b6f4-01aa75ed71a1
European Commission	2023	Culture and Creative Sectors and Industries driving Green Transition and facing the Energy Crisis	https://culture.ec.europa.eu/news/how-culture-and-creativity-can-drive-the-green-transition-new-report-published

European Commission	n.d.	Chemicals strategy. The EU's chemicals strategy for sustainability towards a toxic-free environment	https://environment.ec.europa.eu/strategy/chemicals-strategy_en
European Commission	n.d.	Cultural and Creative Industries	https://single-market-economy.ec.europa.eu/sectors/cultural-and-creative-industries_en
European Environment Agency	2016	Are we moving in the right direction? Indicators on transport and environmental integration in the EU: TERM 2000. Access to transport services.	https://www.eea.europa.eu/publications/ENVISSUENo12/page018.html
European Parliament	2020	Digital culture - Access issues	https://www.europarl.europa.eu/RegData/etudes/BRIE/2020/651942/EPRS_BRI(2020)651942_EN.pdf
EU Regulation 2016/679	2016	Protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC	https://eur-lex.europa.eu/eli/reg/2016/679/oj
Freeman, R.E.	1984	Strategic Management: A Stakeholder Approach. Pitman, Boston	ISBN: 978-0521151740
Fundación Banco Santander	2022	Programa de transformación medioambiental en el sector cultural	https://www.unamasuna.com/project/programa-de-transformacion-medioambiental-en-el-sector-cultural/
GRI 101	2024	Biodiversity	https://www.globalreporting.org/how-to-use-the-gri-standards/gri-standards-english-language/
GRI 302	2016	Energy	https://www.globalreporting.org/how-to-use-the-gri-standards/gri-standards-english-language/
GRI 305	2016	Emissions	https://www.globalreporting.org/how-to-use-the-gri-standards/gri-standards-english-language/
GRI 306	2020	Waste	https://www.globalreporting.org/how-to-use-the-gri-standards/gri-standards-english-language/
GRI 403	2018	Occupational Health and Safety	https://www.globalreporting.org/how-to-use-the-gri-standards/gri-standards-english-language/

GRI 404	2016	Training and Education	https://www.globalreporting.org/how-to-use-the-gri-standards/gri-standards-english-language/
GRI 405	2016	Diversity and Equal Opportunity	https://www.globalreporting.org/how-to-use-the-gri-standards/gri-standards-english-language/
GRI 410	2016	Security Practices	https://www.globalreporting.org/how-to-use-the-gri-standards/gri-standards-english-language/
GRI 414	2016	Supplier Social Assessment	https://www.globalreporting.org/how-to-use-the-gri-standards/gri-standards-english-language/
Gutterman, A.	2023	Fair Operating Practices: A Guide for Sustainable Entrepreneurs	http://dx.doi.org/10.2139/ssrn.4567165
ISPRA	2018	Qualità dell'ambiente urbano – XIV Rapporto ISPRA Stato dell'Ambiente	https://www.isprambiente.gov.it/files2018/pubblicazioni/stato-ambiente/ambiente-urbano/8_Trasportiemobilit.pdf
Jizi, M.	2017	The influence of board composition on sustainable development disclosure.	Business Strategy and the Environment, 26(5), 640–655. https://doi.org/10.1002/bse.1943
Leahy, A., & Ferri, D.	2023	Barriers to cultural participation by people with disabilities in Europe: a study across 28 countries.	Disability & Society, 1–23. https://doi.org/10.1080/09687599.2023.2222898
Nygaard A.	2023	Is sustainable certification's ability to combat greenwashing trustworthy?	Frontiers in Sustainability, 4, 1188069. https://doi.org/10.3389/frsus.2023.1188069
OECD	n.d.	WHAT ROLE FOR POLICY IN TACKLING INEQUALITY?	https://www.oecd.org/employment/emp/45282892.pdf
OECD	2022	RECOMMENDATION OF THE COUNCIL ON CREATING BETTER OPPORTUNITIES FOR YOUNG PEOPLE	https://www.oecd.org/mcm/Recommendation-on-Creating-Better-Opportunities-for-Young-People.pdf
OECD	2024	Measure, Manage and Maximise Your Impact. A Guide for the Social Economy.	https://social-economy-gateway.ec.europa.eu/topics-focus/measuring-social-impact-new-era-social-economy_en
OECD	2024	Recommendation of the Council on OECD Legal Instruments Principles of Corporate Governance	http://legalinstruments.oecd.org

SDG 6, target 6.A	2015	Clean water and sanitation	https://sdgs.un.org/goals/goal6#targets_and_indicators
SDG 7, target 7.2	2015	Affordable and clean energy	https://sdgs.un.org/goals/goal7#targets_and_indicators
SRM Centro Studi e Ricerche	2016	Quali tematismi per un turismo destagionalizzato	https://www.sr-m.it/wp-content/uploads/2016/11/TUR_benchmark_paper.pdf
Tamayo, M.V.	2023	Social vulnerability access to culture as a determinant	Sociology International Journal, 7(5), 232–235. https://medcraveonline.com/SIJ/SIJ-07-00348.pdf
UNESCO	2005	Convenzione sulla protezione e la promozione della diversità delle espressioni culturali	https://unesco.cultura.gov.it/pdf/ConvenzionesullaDiversitadelleEspressioniCulturali2005-ITA.pdf
UN Global compact	2016	The Ten Principles of the UN Global Compact	https://unglobalcompact.org/
UNCTAD	2021	Unlocking potential of intellectual property rights to support the creative economy	https://unctad.org/news/unlocking-potential-intellectual-property-rights-support-creative-economy
Verdecia Tamayo, M.; Escalona Pardo, E.	2023	Social vulnerability access to culture as a determinant. Sociology International Journal, 7(5), 232–235.	https://medcraveonline.com/SIJ/SIJ-07-00348.pdf
Vitagliano, G., Spinosa, A. & Picone, R.	2011	Wide Accessibility and Conservation of Architectural Heritage in Italy: problems and methodological guidelines	ISBN: 978-2-930301-50-1
Whicher, A., Harris, C., Beverley, K., & Swiatek, P	2018	Design for circular economy: Developing an action plan for Scotland.	Journal of Cleaner Production, 172, 3237-3248. https://doi.org/10.1016/j.jclepro.2017.11.009

7. CONCLUSIONS

In an evolving landscape increasingly focused on sustainability, organizations are adopting a more integrated perspective and rigorous corporate governance principles geared toward the creation of sustainable value shared with all stakeholders. Therefore, the simultaneous pursuit of economic, social (poverty reduction, social justice, equality, well-being, community development, etc.) environmental (long-term resource availability, biodiversity protection, etc.) and governance goals must be incorporated into corporate leadership and integrated into business models to reap the benefits in terms of efficiency and innovation.

Given this background, through the construction of a set of indicators, it is interesting to assess the approach of CCSIs in defining and adopting business models, corporate strategies, corporate governance and non-financial reporting tools that can signal progress toward cultural transformation linked to a sustainable approach.

Against this backdrop, this study introduces a comprehensive framework encompassing 31 environmental, 33 social, and 20 governance indicators specifically designed to support CCSIs in advancing towards a sustainable ecosystem.

The framework not only enhances CCSIs' ability to align with the United Nations Sustainable Development Goals but also underscores their role as pivotal contributors to global sustainability agendas. Further refinements, such as incorporating a weighting coefficient for scoring and detailing the types of products or activities typically generated by CCSIs annually, will be addressed in subsequent steps.

The next phases of the project involve testing the framework in pilot countries and developing a digital self-assessment platform to facilitate its adoption and practical application.

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