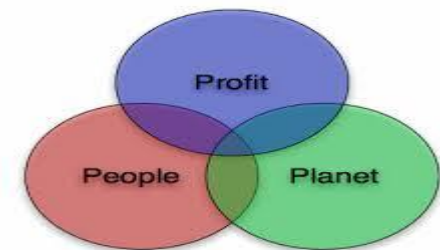


RESPONSABILITY

triple bottom line



EVOLUTION OF THE CONCEPT OF BS AND OVERVIEW OF REPORTING METHOD

- VISION 2050
- UNGC
- GRI
- CSA

GLOBAL ASSESSMENT - GUIDELINES

- ISO 26000
- EUROPEAN DIRECTIVE

COMMON POINTS BETWEEN ISO 26000 & ECG MATRICE

THE COMMON GOOD MATRICE

- Human dignity
- Solidarity
- Environmental sustainability
- Social justice
- Co-management & transparency

ISO 26000

- Accountability
- Transparency
- Ethical behaviour
- Respect of stakeholder interests interessi
- Respect of the rule of law
- Respect of international norms of behaviour
- Respect of human rights

**COMMONT POINTS BETWEEN
THE EUROPEAN DIRECTIVE &
ECG MATRIX**

**THE COMMON GOOD
MATRICE**

- Human dignity
- Solidarity
- Environmental sustainability
- Social justice
- Co-management & transparency

EUROPEAN DIRECTIVE

- Informations on
environmental and social
aspects, regarding
employees and the respect
of human rights battle
against corruption**
- Policies implemented and
results**
- Impacts of reports,
products and company
services
 - Indicators

**OPINION OF THE ECONOMIC,
SOCIAL AND
ENVIRONMENTAL COUNCIL
(CESE) ECO/378
BRUXELLES,
17 September 2015**

**ECONOMY OF THE COMMON GOOD: A
SUSTAINABLE ECONOMIC MODEL
ORIENTED TOWARD SOCIAL COHESION**

**RAPPORTEUR: TRIAS PINTO'
CO-RAPPORTEUR: PALMIERI**

- An economic model included in the european and national legal framework, conceived for a more ethical economy, based on values
- Holistic approach close to the values of economic solidarity, circular economy, sharing economy, functional economy, resource-based economy and blue economy
- Is supported by civil society, business and the academic world, is achievable and promotes a responsible economic sytem
- Harmony with the Europe 2020 ECG strategy, promoting a transition toward a European ethical market with sentivise social innovation, employment and protection of the environment

THE B-CORPORATIONS

OPPORTUNITY
BRAND B-LABEL

THE ITALIAN B-CORPORATIONS

THE FIRST EXAMPLE IN EUROPE
APPLICATION OF THE ECG MATRICE TO
THE REPORTING OF ITALIAN B
CORPORATIONS

ITALIAN CASE STUDY

FUNKY TOMATO

SRL S.A. S.B

Limited Liability Company

Agricultural company

Benefit corporation