

# **European Social Reporting Standards as a new tool for strengthening social dialogue in companies in the implementation of the CSRD directive and ESG Reporting**

Project duration: from 5.05.2025 to 4.05.2027



# Partnership – 14 entities

**Project leader:** National Commission of NSZZ “Solidarnosc”

**5 project co-applicants:** 3 TUs: CISL/IT, Podkrepa/BG, LPS Solidarumas/LT; 1 Employers' organisation Confederation Lewiatan/PL; 1 Think Tank Instrat Foundation/PL.

**7 associated:** 3 TUs: ETUC/EU, Cartel Alfa/RO, KSS/MK; 4 Employers' organisations: Confartigianato Imprese/IT, Organization of Women Entrepreneurs/RO, Lithuanian Employers Confederation/LT, Bulgarian Industrial Association/BG.

**1 affiliated (to CISL):** Fondazione Ezio Tarantelli/IT



# Project basis

1. DIRECTIVE (EU) 2022/2464 amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards corporate sustainability reporting (CSRD) adopted on 14.12.2022
2. COMMISSION DELEGATED REGULATION (EU) 2023/2772 of 31 July 2023 .



## CSRD – motive 52

Member States should ensure that sustainability reporting is carried out in compliance with workers' rights to information and consultation. (verified by Q 1)

The management of the undertaking should therefore inform workers' representatives at the appropriate level and discuss with them relevant information and the means of obtaining and verifying sustainability information. This implies for the purpose of this amending Directive the establishment of dialogue and exchange of views between workers' representatives and central management or any other level of management that could be more appropriate, at such times, in such fashion and with such content as would enable workers' representatives to express their opinion. Their opinion should be communicated, where applicable, to the relevant administrative, management or supervisory bodies. (verified by Q2)



# Commission Delegated Regulation (Eu) 2023/2772

Supplement of the Directive 2013/34/EU of 31 July 2023 indicates 4 standards (ESRS) on social issues to be included in ESG reporting:

1. S1 Own workforce,
2. S2 Workers in the value chain,
3. S3 Affected communities,
4. S4 Consumers and end- users



# Main goals of the project

1. Promote and strengthen European social dialogue to overcome the challenges of the labour market "twin transition" by equipping social partners' representatives with 3 new social dialogue tools to:
  - legal assessments of the transposition of the Directive into national law to enable the drafting of legal conclusions and recommendations for possible legislative amendments (legal questionnaire – no. 1).
  - preparation of analysis and evaluation of non-financial Reports (ESG/CSR), including according to the new ESRS social reporting principles checking the completeness, quality, veracity, scope and compliance of the reporting with the provisions of the CSRD Directive and national law. (ESG questionnaire - No. 2, case studies).
  - agree by negotiation on the topics, scope and quantity of activities to be reported at company level (ESG Reporting Guidebook for social partners, good practices).
2. Increase knowledge of social partner representatives on mandatory ESG Reports, on social and climate topics to be reported according to the new standards (ESRS) by training 100 social partner representatives during the project.

# Project structure

2 interrelated components:

- expert - based on the work of the SG expert network: desk research on the implementation of the CSRD into national legislation, collection of 30 case studies (5 per country), development of national recommendations and conclusions during the national workshops in 6 partner countries;
- training - based on a new training module and 5 international training meetings for social partners' leaders (2 in Poland, 1 in Bulgaria, Romania, Italy)



# Substantive bodies

- External expert and internal expert (from NSZZ Solidarność) - to supervise the work of the national expert network;
- Steering Group – 4 meetings to monitor project implementation;
- Expert network (project experts, researchers and practitioners in the field of social dialogue and project topics) - to cooperate during project implementation;
- Trainers – to develop the training module and conduct the training sessions.



# National experts - areas of activity in their countries

- Desk research on national regulations implementing CSRD according to a uniform tool (Q1) – to get theoretical knowledge needed to collect case studies and to conduct national workshops.
- Case studies (5 per country) according to a uniform scheme (Q2) – to obtain the practical knowledge on the actual state of social dialogue in the company in relation to ESG reporting strategies and to obtain good practices for the Guidebook.
- National workshops (1 per partner country) for national social partners and stateholders focusing on the actual national implementation of the CSRD on social factors in relation to European assumptions and standards – to obtain national recommendations for a possible revision of the legislation implementing the CSRD and ESRS social standards

# National Legal Expert (NLE) – tasks

In close cooperation with the project external and internal experts, NLE will:

1. Analyse source material according to 1 template on national legal solutions (Q1);
2. Select companies for 5 case studies;
3. Collect case studies (5 companies per country) according to 1 template (Q2);
4. Prepare a summary of the collected case studies (CSS) in the form of a concise report;
5. Present information on the collected case studies at the 2nd SG meeting;
6. Prepare and conduct 1 national workshop in their country;
7. Prepare conclusions and findings from the national workshop;
8. Actively participate in the final conference.



# Results of experts' component

1. Guidebook (for social partners) on the negotiated topics, scope and number of reportable activities at the workplace level. The content is based on the information from the case studies.
2. Report with findings from desk research and case studies (collected in 6 countries), a catalogue of good practices from the case studies, recommendations for potential system changes at national and European level.



# Results of training component

1. New training module developed by Instrat Foundation;
2. 5 international training meetings for social partners based on the new training module:
  - PL/LT in Poland (April 2026),
  - BG/PL in Bulgaria (June 2026),
  - RO/PL in Romania (September 2026),
  - IT/PL in Italy (October 2026),
  - PL/MK in Poland (December 2026).



# Dissemination activities

- Final conference devoted to conclusions and results of project activities;
- 2 press articles;
- campaign in social media;
- information promoting the project and its results on the partners' websites.



**Thank you for your attention**  
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