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## **THE IMPORTANCE OF IMPLEMENTING REPORTING ACCORDING TO ESG REQUIREMENTS AND LINKING IT TO ISO STANDARDS**

Currently, entire company managements are being retrained in the field of reporting based on EU requirements related to ESG (Environment, Social, Government). On November 10, 2022, the European Parliament approved the CSRD1 directive on corporate sustainability reporting, which replaces the current NFRD2 directive. The CSRD introduces new obligations in non-financial reporting for a wider range of companies. The new CSRD directive entered into force on January 5, 2023 and is expected to affect approximately 50,000 companies across the European Union.

Member States were obliged to transpose the directive into their legal systems by July 6, 2024. At the same time, they are obliged to gradually adopt measures to ensure that all obligations arising from the CSRD are fulfilled for individual companies.

Companies must establish their own internal system for monitoring information and collecting data on the following areas of sustainability.(2)

### **Environmental information (Environmental)**

Climate change: Climate change mitigation, adaptation to climate change, etc.

Pollution: Air, water and soil pollution, etc.

Water and water resources: Water consumption, amount of recycled water, etc.

Biodiversity and ecosystem: Area in protected areas, land degradation, etc.

Resource use and circular economy: Description of resources used, waste and its recycling and reuse, etc.

### **Social and human rights information (Social)**

Own employees: Working hours, collective bargaining, works councils, gender pay gap, description of own employees (by job and relationship, gender and region), etc.

Employees in the value chain: Child labor, forced labor and other serious human rights incidents, etc.

Affected communities: Adequate food and shelter, water and sanitation, etc.

Consumers and end users: Access to information, protection of minors, responsible marketing practices, etc.

### **Information on corporate governance**

Business performance: Whistleblowing protection, corruption and bribery cases, anti-corruption mechanisms, training, political engagement and lobbying, etc.

On the other hand, it must be said that environmental protection and sustainability are no longer just topics of current communication for companies, but also factors that increase the value of organizations. Consistent compliance with environmental protection guidelines creates real competitive advantages. At the same time, the company fulfills its ecological responsibility. The internationally recognized ISO 14001 standard defines the requirements for such an environmental management system.

ISO 14001 is a globally recognized standard for environmental management systems (EMS), first published in 1996. The standard's requirements aim to ensure that companies consistently promote their operational environmental protection, set their own targets for its implementation, and reduce the negative impact of their business activities on the environment - including the life cycle assessment of their products and services.

In order for an organization to be certified according to ISO 14001:2015, several prerequisites must be met. These include, among others, an environmental policy developed by the company's management, which includes a voluntary commitment to environmental protection and optimization of environmental protection measures within the company. (3)

Another Integrating the principles of social responsibility into the activities of an organization will bring benefits and results not only for the organization itself, but also for society as a whole. By implementing and continuously improving the social responsibility of an organization, one can expect:

- increased ability to detect trends and improve the organization's activities,
  - better satisfaction of customer needs through quality services,
  - increased morale, loyalty and productivity of employees, as well as the ability to attract and retain employees,
  - improved relations between all stakeholders,
  - improved reputation, strengthening goodwill and creating a positive media image,
  - creating a competitive advantage and improving competitiveness.
- er very comprehensive standard focused on social responsibility is ISO 26000. (4)

If we look at the requirements of ISO standards in general, which several organizations have already implemented in their management systems, the question arises: Why does the EU want to support ensuring compliance with environmental, social and societal aspects through legally required reporting? It is true that ISO standards are not binding. Nevertheless, the market environment has demanded their fulfillment. Especially in cases where organizations apply for public tenders or use statements and certification in this sense as a matter of prestige in a competitive environment

An analysis of the linkage between reporting requirements and ISO standards requirements will be the subject of our article.

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## ОСОБЛИВОСТІ ПРОВЕДЕННЯ КОМПЛЕКСНИХ СУДОВИХ ТОВАРОЗНАВЧО-ЕКОНОМІЧНИХ ЕКСПЕРТИЗ ПРИ ДОСЛІДЖЕННІ РОЗМІРУ ЗБИТКІВ

Результатом проведення судової експертизи є висновок експерта, який виступає самостійним процесуальним джерелом доказів у суді та ґрунтується на спеціальних знаннях експерта.

Ініціаторами судових експертиз досить часто ставляться запитання щодо дослідження розміру матеріальної шкоди (збитків) у правовому аспекті [1, с. 97]. Такі питання можуть стосуватися встановлення причинно-наслідкового зв'язку між діянням особи та відповідних наслідків у формі збитків. Також часто економічна сутність поняття «збитки» розглядається з точки зору документально підтвердженого факту їх утворення, проте без належної вартісної оцінки їх розміру. Тому документальне підтвердження розрахунку розміру збитків потребує