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a cross-country analysis of convergence”

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Abstract

This master's thesis evolves around the topic of sustainable human resource management (SHRM) in the European Union and aims to investigate the role of underlying institutional pressures as formulated by neo-institutional theory and their converging effects. The EU as a formal and informal pressure is given special focus, whereby directives, measures and communications published by European institutions related to sustainable human resource management are identified. Dynamics of the national and supranational environment are examined in respect to EU-Directives and their national transpositions in order to differentiate company's actions formed by formal coerciveness. A qualitative content analysis is performed on a sample of eight companies located in four European countries, analyzing company-published non-financial reports within a ten-year-span, examining the companies' dynamic implementation of disclosures related to sustainable human resource management. Based on the analysis, institutional and other pressures are identified and compared within the company and country sample. The analysis shows that companies are affected from similar institutional pressures and other contemporary trends in various SHRM-dimensions, which lead to a directional converging effect in summary. The isomorphic effect of EU institutions' informal coercive pressures was found to be limited. This master's thesis expands the research on convergence of SHRM-practices within the European Union and adds a novel approach on examining institutional isomorphism by identifying and aligning SHRM-dimensions with coercive, mimetic and normative pressures.

Zusammenfassung

Diese Masterarbeit befasst sich mit dem Thema des nachhaltigen Personalmanagements in der Europäischen Union und zielt darauf ab, die Rolle des zugrundeliegenden institutionellen Drucks, wie er von der neoinstitutionellen Theorie formuliert wird, und ihre konvergierenden Auswirkungen zu untersuchen. Die EU als formeller sowie informeller Druck wird besondere Aufmerksamkeit gewidmet, wobei Richtlinien, Maßnahmen und Mitteilungen der europäischen Institutionen identifiziert werden, die einen Bezug zum nachhaltigen Personalmanagement haben. Dynamiken des nationalen und supranationalen Umfelds werden im Hinblick auf EU-Richtlinien und deren nationale Umsetzungen untersucht, um das durch formellen Zwang geprägte Handeln von Unternehmen zu differenzieren. Eine qualitative Inhaltsanalyse wird an einer Stichprobe von acht Unternehmen in vier europäischen Ländern durchgeführt, wobei die von den Unternehmen veröffentlichten, nicht-finanziellen Berichte über einen Zeitraum von zehn Jahren analysiert werden, um die dynamische Umsetzung der Offenlegungen im Zusammenhang mit nachhaltigen Personalmanagement zu untersuchen. Auf der Grundlage der Analyse werden institutionelle und andere Einflüsse identifiziert und innerhalb der Unternehmens- und Länderstichprobe verglichen. Die Analyse zeigt, dass die Unternehmen in verschiedenen SHRM-Dimensionen von ähnlichem institutionellem Druck und anderen zeitgenössischen Trends betroffen sind, was zusammenfassend zu einem gerichteten Konvergenzeffekt führt. Die isomorphe Wirkung des informellen Zwangsdrucks der EU-Institutionen erwies sich als begrenzt aufzeigbar in der vorliegenden Empirik. Diese Masterarbeit erweitert die Forschung zur Konvergenz von Praktiken im Umfeld des nachhaltigen Personalmanagements innerhalb der Europäischen Union und fügt einen neuen Ansatz zur Untersuchung von institutionellem Isomorphismus hinzu, bei dem Dimensionen des nachhaltigen Personalmanagements im Hinblick auf die Auswirkungen von koerzitivem, mimetischem und normativem Druck in der Theorie identifiziert und folglich empirisch analysiert werden.

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List of Abbreviations

AT Austria

BIPOC black, indigenous, people of color

CEO Chief Executive Officer

CME Coordinated Market Economies

CSR Corporate Social Responsibility

D&I Diversity and Inclusion

EC European Commission

EDP Energias de Portugal

EU European Union

EWS European Works Council

FI Finland

HR Croatia

ILO International Labor Organization

ISO International Organization for Standardization

LGTBQ Lesbian Gay Transsexual Bisexual Queer

LME Liberal Market Economies

MMs Mixed Market Economies

OECD Organization of Economic Co-Operation and Development

OHS Occupational Health and Security

OHSAS Occupational Health and Safety Assessment Series

PT Portugal

RBV Resource-based View

ROC Respect, Openness, Continuity

ROI Return on Investment

SHRM Sustainable Human Resource Management

TVO Teollisuuden Voima

1 Introduction

Sustainability in the business world is not only a manifested trend due to the relevance to society and environment. It further delivers economic advantages to the implementing organizations by addressing resource-saving, employer branding and thus, rising competitiveness (UN Global Compact & Accenture, 2013).

The notion of sustainability is prioritized by the European Commission as displayed in their publications (e.g. European Commission, 2016; 2019), policies (European Commission, 2019d) and internal directives (Directorate General Human Resources and Security, 2020). The European Commission supports the UN's 2030 agenda and aims to become a frontrunner in its implementation (European Commission, 2016a). The role of businesses within the context of sustainability and sustainable development is highlighted as it is argued that businesses considerably affect society and environment in terms of the creation of jobs, health, working conditions, rights, environment, innovation and education (European Commission, 2011b). This recognition of businesses' impact is manifested in the action plans encouraging Corporate Social Responsibility and Responsible Business Conduct (European Commission, 2019). The positive impact and interrelation with human resource management is recognized as corporate social responsibility effects in e.g., employee attraction and retention (European Commission, 2011a) and, CSR (Corporate Social Responsibility) as a pillar of corporate culture is disseminated and reinforced by Human Resource Management (Buciuniene & Kazlauskaite, 2012).

Human resource management (HRM) is a critical tool to foster sustainable behavior and processes cross-functionally and thus, is inevitable for meeting sustainable development goals of organizations (Ehnert, et al., 2014; Chams & Garcia-Blandon, 2018). According to publications of the European Commission sustainability fundamentally refers to the concept of indefinite endurance (Pisiotis & Peschner, 2020). Moreover, the concept is defined as the co-existence and interdependence of three pillars of equal value: environmental, economic and social (Pisiotis & Peschner, 2020). Since human resources is embedded in these dimensions, it is crucial to jointly consider sustainability in this specific organizational function: Human resources management responds to environmental, economic, and social issues in its progressive implementation (Dulebohn, Ferris, & Stodd, 1995), by which the

interlinkages of corporate sustainability and HRM can be recognized. As HRM encompasses all business functions and is further aligned with an organization's values and objectives, sustainability in HRM is of strong relevance in the discussion on sustainability (Rothenberg, Hull, & Tang, 2015).

The European Commission has implemented action plans and guidelines in an array of publications (e.g., European Commission, 2008; European Commission, 2017; European Commission, 2020b). Since Sustainable Human Resource Management (SHRM) is of relevance in overlapping issues, the notion of SHRM is, directly or indirectly, manifested in numerous publications and measures by EU institutions such as the European Commission. For instance, subjects of life-long learning, equality and fair working conditions are documented in the principle of the European Pillar of Social Rights (European Commission, 2017) and are further extended in subject-related proposals and policies as for instance in the European Skills Agenda (Factsheet - European Skills Agenda, 2021f) for the former. SHRM is further attributed a role within the Commission's efforts on aligning Corporate Social Responsibility, Responsible Business Conduct, Human Rights and Sustainability (European Commission, 2019b). Moreover, the subject is touched upon internally, where the European Commission recognizes the significance of SHRM in their own organization within its strategic plan in the Directorate General Human Resources and Security (European Commission, 2020b). Particularly addressed is the notion of SHRM in a paper published under the Commission's directive of Employment, Social Affairs and Inclusion, aiming towards public employment services in the European Union (EU) and addressing the topic of attracting, retaining and developing talent (Sienkiewicz, 2018). The concept of sustainability is of major importance – in the matter of competitiveness in business, society and ecology (UN Global Compact & Accenture, 2013). The European Commission sets sustainable development as a core objective (European Commission, 2016b), making the subject of high importance among organizations in the European Union (EU). As highlighted in this section, sustainability in HRM is of great concern of both scholars and the European Commission. For that reason, this master's thesis evolves around sustainability in HRM, and aims to analyze the application of SHRM of organizations in the European Union as mitigated and proposed by the European, while analyzing other institutional drivers with respect to neoinstitutional theory and concluding patterns of convergence.

Purpose of the Thesis

This master's thesis aims to explore the role of the European Commission's directives and policies on sustainable human resource management practices in corporations located in the European Union (EU). Furthermore, by analyzing selected research to date and examining a data sample constituting of sustainability reports of indigenous firms located in the European Union, a novel perspective to the ongoing debate on convergence/divergence is added. The study aims to uncover the effect of the European Union's endeavors on creating more sustainability in the field of human resource management. As a result of the analysis the supranational role as an institutional pressure is to be discovered. In addition, other institutional drivers and their effect on convergence are examined to give a more complete approach on institutional isomorphism.

Research Questions

Deriving from the importance of sustainability manifested in the agenda of European institutions, the impactful role of organizations and those of human resource management is evident. This master's thesis aims to investigate the converging impact of EU regulations in sustainable human resource management. If convergence among European enterprises is observed, the thesis's objective is to discover which kind of convergence exists and which contextual pressures lead to the observed convergence. Hence, the overarching question is formulated as follows: *"What kind of convergence can be observed in the application of sustainable human resource management in firms located in the different European countries and how can it be explained?"*

To implement the analysis, a framework which aligns reporting guidelines and EU-policies is essential. Therefore, the following research question is established as well: *"Which SHRM practices exist, and which are addressed by EU-Directives and can be further aligned with GRI-reporting standards?"*

The overarching objective of this research is to discover the role of the supranational context - in particular, to investigate the effects of EU institutions on organizations' take on sustainable human resource management and to further, investigate the existence and type of convergence of sustainable human resource management (in the EU. Furthermore, by critically reviewing the existing literature in special regard of

SHRM and convergence/divergence of HR-practices, an overview of the status quo and an assessment of existing discussion is given. Research until this date observes a heterogeneous adoption of SHRM and further suggests that national institutions overrule EU-regulations (e.g., Tregaskis & Brewster, 2006). However, there is also scholarly work that prescribes the EU a mitigating and converging role towards SHRM (e.g., Goanta & Siems, 2019). By elaborating neo-institutional theory, particularly the different kinds of pressures (coercive, normative and mimetic) with regards to the sources and motives of SHRM implementation, the tension between voluntary engagement and binding responsibilities can be recognized (Brammer, Jackson, & Matten, 2012). In exploring the roots of SHRM-practices, firms can not only understand their actual level of agency but can use this knowledge to address SHRM issues beyond the scope of institutional obligations. Eventually, by creating novel SHRM-practices and leveling up the implementation of SHRM beyond institutional requirements, firms can create and leverage their competitive position within the employer market. Another implication is the usage of retrospective results on future managerial decision making. By recognizing the underlying pressures of SHRM implementation, organizations can draw conclusions and make use of this knowledge for strategic decisions by examining the institutional requirements and surpassing them to position themselves strategically favorable. Another managerial implication derived from answering the research question in terms of the existence or non-existence of convergence in selected European countries contributes to the understanding of national-level requirements and dynamics and thus, is helpful for multinational cooperations operating or wanting to expand in those particular countries by understanding and complying with location-specific institutionalism. This research aims to add to the understanding of European convergence and its relevance with regards to SHRM and proposes a novel methodology, one that connects measures of European Institutions with sustainability reporting, as explained subsequently in the following subsection 'Research Design'.

Research Design

This presented research's methodology is described hereafter. In a first step, the study uses secondary data to assess the existing research and thus, conducting literature review to first, assess SHRM-principles according to the proposed research

question and to further examine the current research on divergence/convergence in Europe. Data sources constitute of topic related collections from papers, articles and books adhering to scientific standards. Furthermore, website contents from official institutions, such as the European Commission and Organisation for Economic Cooperation and Development (OECD) and others are used, provided full reliability. After that, content analysis is performed based on secondary data, which consists of sustainability reports from years 2011 to 2021 whereby the most recent reports conform with GRI-Reporting standards to ensure reliability, comparability and thus, to facilitate the analysis. Upon that, findings and interpretations are presented with respect to the analysis conducted. On a general note, the data and findings are presented by analytical writings, explanations and tables.

Limitations of the Research Design

The absence of primary data limits the study's design in performing unbiased, custom analysis. Furthermore, the research findings are limited by subjectivity in the process of designing the coding scheme and the underlying framework for analysis as outlined by Landrum (2017). Researchers counteract this bias by engaging more coders to design the categorization of codes. However, due to the nature of this master's thesis, this process is excluded. Additionally, the methodology of analyzing company-published sustainability reports has limitations as they may be biased due to conflict of interest since the publishing organization is the company itself. Furthermore, the sample within the scope of a master's thesis is limited, lacking a wide-scale database. Further limitations derive from the language barrier, so that, especially many CEE countries are excluded. As only a very limited sample per country is considered, the research fails to adequately represent a country. Moreover, the companies selected for analysis are in the energy industry which then implies the findings to be possibly unique to the specific industry dynamics.

Structure of the Study

The work begins with a critical outline and assessment on literature related to SHRM. After defining the term SHRM and elaborating different frameworks and dimensions, the topic is embedded in a theoretical framework, the neo-institutional theory. After that, its economic relevance is highlighted, before opening the discussion on

convergence/divergence. Within the literature review the emphasis lies on Institutional Theory to assess the legitimacy of SHRM-practices beyond their economic effectiveness. Then, an environment on the EU's legal environment is given. The adoption of SHRM practices with regards to selected EU policies are described afterwards. Subsequently, for the purpose of performing reporting analysis, concrete sustainable HRM-practices with corresponding EU directives and measures are identified. The next chapter then discusses the research design with a sample on selected European countries and leads to the presentation of the findings and results within thesis's subsequent section. Finally, the last chapters focus on the analysis and discussion of the results in conjunction with the research objective. This thesis is closed by presenting the findings, discussion, conclusion while suggesting implications for further research.

2 Literature Review

There has been extensive research conducted and published on the topic of SHRM (e.g., Turban & Greening, 1997; Ehnert, 2006; Konrad & Steurer, 2009; Sienkiewicz, 2018; Diaz-Carrion, et al., 2018; Andor, 2019), convergence/divergence of HRM in the EU (e.g., Brewster, 1995; Brewster, et al., 2018) and strongly related topics. Being such a broad field of research, the following sections aim to establish a holistic understanding of the concept of SHRM by serving selected views and theories on related subjects. The first part of the literature review explains the terminology and other semantic implications. Thereby, the economic, ecological and social relevance in conjunction with established dimensions is outlined. This is followed by establishing a theoretical framework, the neo-institutional theory to open the discussion of convergence/divergence in the EU. After that, the relevance is underpinned by outlining positive effects of SHRM for organizations. The following part of the literature review aims to assess convergence/divergence of (S)HRM in Europe. Further to note, the regional focus lies on Europe, nevertheless, global views and studies are integrated as well in order to present a holistic assessment. Thus, the dimension of Europe is explicitly added, supporting the notion that the EU has an impact on the adoption of SHRM practices. Within this subject, instruments of the EU

are assessed. By eventually deriving SHRM-practices and connecting these with European directives, the fundament of the empirical research's design is built.

2.1 Terminology

Sustainability

Sustainability has rapidly gained awareness throughout the last decade. While significant medial and political presence is evident, many scholars have also conducted extensive research on sustainability and sustainable development. The reason of the rising public awareness is suggested being the accelerating perception of the climate change and its understanding of the science behind global warming (Carter & Easton, 2011). While the public discussion emerged quiet recently, the term sustainable development was manifested in 1987 in the renowned United Nations Brundlandt Commission's final report "Our Common Future" as "development that meets the needs of the present without compromising the ability of future generations to meet their own needs." (United Nations, 2022)

Further to note is the prevalent definition of three interrelated pillars in the terminology of sustainability: economic, social and environmental (Purvis, Mao, & Robinson, 2019). Early scholarly work has coined the three dimensions and was reinforced repeatedly. Brown et al. (1987) (as cited in Purvis et al., 2019) concluded three perspectives, whereas the social perspective is described as the enduring satisfaction of human needs, the ecological is concerned with the conversation of the ecosystem and the economic consist of the resolution of the trade-off between economic growth and sustainability. Hancock (1993) as cited in Purvis et al. (2019) incorporates the three pillars into the sustainability definition as a "system of economic activity that enhances human development while being environmentally and socially sustainable" (p. 43). According to publications of the European Commission sustainability fundamentally refers to the concept of indefinite endurance (Pisiotis & Peschner, 2020). Moreover, the concept is defined as the co-existence and interdependence of three pillars of equal value: environmental, economic and social (Pisiotis & Peschner, 2020).

Corporate Sustainability

Another early definition is provided by Shrivastava (1995) who pioneered in exploring sustainability in the business field and defined sustainability as “offering the potential for reducing the long-term risks associated with resource depletion, fluctuations in energy costs, products liabilities, pollution and waste management” (p. 955). Elkington (1994) has coined the concept of the “three P’s” in corporate sustainability literature: People, Planet, Profit. In essence, the so called “Triple Bottom Line” assigns environmental, societal and economic matters equal value in a corporation’s evaluation and thus, success. Businesses have outgrown the mere economic purpose and are in subject to public pressure and legal enforcement of addressing environmental and societal issues while following financial purposes (Purvis, Mao, & Robinson, 2019). The European Commission (2011) emphasizes the businesses’ role in society while highlighting their various impacts on public and nature:

“The actions of companies have significant impacts on the lives of citizens in the EU and around the world. Not just in terms of the products and services they offer or the jobs and opportunities they create, but also in terms of working conditions, human rights, health, the environment, innovation, education and training.” (European Commission, 2011b). Hence, terms such as Corporate Social Responsibility and Responsible Business Conduct capture the entailed awareness of societal and environmental matters in the business world. With businesses following goals related to society and environment, they not only stimulate authorial demands but are gaining from an array of benefits (UN Global Compact & Accenture, 2013).

According to various studies sustainable business leads to companies benefiting from resource-saving, tax reduction, employee satisfaction, higher productivity, an improved employer brand and employee retention (e.g., Huselid, 1995; De Saá-Pérez & García-Falcón, 2002; Galbreath, 2010).

Human Resource Management

The effect of sustainable business conduct has an impact on the employer brand, employee productivity and employee turnover. As these concepts are subjects of human resource management, it is inevitable to exclude the term within the discussion of corporate social sustainability. Furthermore, HRM is assigned a crucial role in meeting corporate sustainable goals (Ehnert, et al., 2014; Chams & Garcia-

Blandon, 2018). In academics, HRM is of great research interest and thus, frequently discussed and defined. Storey (Human Resource Management. A critical Text) defines HRM as a “distinctive approach to employment management which seeks to achieve competitive advantage through the strategic deployment of a highly committed and capable workforce, using an integrated array of cultural, structural and personal techniques” (p. 5). A short definition that is often adapted is provided by Mondy et al., which define HRM as “the utilization of human resources to achieve organizational objectives” (Human Resource Management, 1999, p. 1). Dessler (Human Resource Management, 2017) describes HRM as “the process of acquiring, training, appraising, and compensating employees, and attending to their labour relations, health, safety and fairness concerns”. Broadly recognized, HRM encompasses five main functions (Haslinda, 2009; Dessler, 2017) and recruitment and selection, compensation and benefits, labor and industrial relations and management of employees’ health and safety in organization.

From HRM to SHRM

Aust et al. (2020) note a distinction between “hard HRM” and “soft HRM” – whereby both emerged in the 1980s. Thereby, hard HRM has a one-dimensional purpose – to merely increase shareholder value without the consideration of societal or ecological matters. The Hard HRM model leverages HRM’s organizational purpose as an addition to a firm’s economic performance (Huselid, 1995, cited in Aust, et al., 2020). Soft HRM however, not only aims to maximize shareholder value, but it also highlights the employee-stakeholder relationship and incorporates aspects of “commitment, flexibility and high-involvement relationship management.” (Guest, 1987, cited in Aust, et al., 2020). The main focus is, however, same as in hard HRM, to optimize organizational performance. Relevant societal and ecological goals have then not been reflected by the HR-strategy in both cases (Aust, Matthews, & Muller-Carmen, 2020). Storey (1995) called for a context-based HRM, a system that recognized the multistakeholder purpose of HRM. This approach emphasizes the holistic function of HRM that goes beyond corporate boundaries and strives to “ultimately achieve the desired HR outcomes of performance, fairness, and social legitimacy” (Aust, Matthews, & Muller-Carmen, 2020, p. 2). The authors argue that the emerging public debate and pressure of the businesses’ meeting their multiple

objectives that widely exceed their financial goals have led to shifting purposes in HRM as well. Hence, Sustainable HRM has emerged in the beginning of the century and has been of significant research interest in the last ten years (e.g., Ehnert, et al., 2013; Ehnert, et al., 2015; Rothenberg, et al., 2015; Diaz-Carrion, et al., 2018). While traditional HRM solemnly focuses on an organization's financial gain, sustainable HRM's scope goes beyond that (Ehnert I. , 2006) and thereby meets societal interests of the multidimensionality of businesses and its functions (Aust, Matthews, & Muller-Carmen, 2020). The role of sustainability in HRM has been recognized as a holistic socially responsible management of people, being crucial with an organization meeting its overall sustainability goals (Diaz-Carrion, Lopez-Fernandez, & Romero-Fernandez, 2020). Hence, it is proposed that there is a significant connection between an organization managing its employees responsibly and aiming to increase their wellbeing and the entity's performance (Rothenberg, Hull, & Tang, 2015). Aust et al. (2020) describe SHRM as a multidimensional approach that "takes into account long-term influences such as climate change, biodiversity, urbanization, and workforce demographics rather than simply quarterly returns and market-driven, short-term financial issues" (p. 2). The notion of sustainable human resource management or sustainability in human resource management has been subject to definition and differentiation by various researchers: According to Kramer (2014) an assessment of sustainable HRM practices and policies occurs in accordance with human, social and ecological effects. Moreover, the researcher differentiates the term from strategic HRM while he attributes sustainable human resource management a more progressive and novel long-term approach opposed to strategic human resource management. Researchers view sustainable HRM as a revision of strategic HRM, whereby sustainability instead of performance is emphasized. Fundamentally, humanitarian and societal aspects with a long-term focus reframe the strategical narrative (De Prins, Van Beirendonck, De Vos, & Segers, 2014).

The concept then includes Green HRM, where an ecological focus is on agenda (Bombiak & Kluska, 2018; Saeed, et al., 2019) and further, socially responsible HRM (Aust, Matthews, & Muller-Carmen, 2020), grouping Corporate Social Responsibility (CSR) with HRM (Podgorodnichenko, Edgar, & McAndrew, 2019).

A repeatedly cited definition of sustainable HRM (Bányai, 2019; Stankeviciute & Savaneviciene, 2018) is provided by Ehnert et al. (2015):

“The adoption of HRM strategies and practices that enable the achievement of financial, social and ecological goals, with an impact inside and outside of the organisation and over a long-term time horizon while controlling for unintended side effects and negative feedback.” (p. 90).

In summary, sustainable HRM exceeds the organizational boundaries of HRM and reflects its impact on society, ecology and welfare with a long-term focus (Aust, Matthews, & Muller-Carmen, 2020). SHRM recognizes the responsibility of today's businesses and not only acts as a mean to disseminate corporate sustainability but as a fundamental player of creating and sustaining overall responsible behavior - by creating a positive long-term impact on society and nature while responding to economic needs (Buciuniene & Kazlauskaite, 2012; Cohen, et al., 2012). For the purpose of unambiguity, it is to note that this thesis relies on the definition Ehnert et al. (2015) as cited above.

SHRM in Practice

Having clarified the terminology, it is further important to reflect on SHRM in practice to gain further tangible understanding of the concept. Applied SHRM is fundamental in practice, as well as for this thesis. Hronová and Špacek (2021) have developed a framework for classifying SHRM practices grouped by categories reflecting desired societal and legislative trends.

Practices that foster diversity and inclusion build one important aspect of sustainable HRM. This includes matters of gender equality, women's rights, the inclusion of disabled employees as well as the incorporation of multiculturalism (Wirtenberg, Harmon, Russell, & Fairfield, 2010). These values can be reflected in a diverse workforce, in an equal women-men leadership ratio and the company's engagement in the recruitment of female leaders, of BIPOC (black, indigenous, people of color) - employees, handicapped workers, long-term unemployed and elderly hires (Ehnert, 2006; Wirtenberg et al. 2010; Cohen, et al., 2012; Hronová & Špacek, 2021). Furthermore, HRM's efforts towards diversity and equality are reflected in the compensation of their workers: transparent, fair and reproducible wages are an integral part of SHRM (Global Reporting Initiative, 2016a).

Other practices that are aimed towards the retention of employees are considered to

be sustainable HRM practices as well. Reducing employee turnover is of great strategic interest and is achieved with HRM's strong employee focus. Flexible working hours, corporate healthcare and pension programs, as well as job security, long-term orientation, employment-employee matching, the creation of job opportunities are exemplarily for sustainable and long-term focused employee management (Ehnert, 2006; Hronová & Špacek, 2021).

Furthermore, employability is a great concern of SHRM and is achieved by enabling an environment that fosters skill enhancement, introduces targeted trainings and creates adequate promotion opportunities (Cohen, Taylor, & Muller-Camen, 2012). Hereby, the upskilling and training of employees is essential to quickly match technological advancements and dynamic market developments. Cohen et al. (2012) further states that the education of employees of ecological and healthy behavior is a crucial part of SHRM. Measures that are concerned with occupational health and safety are hence understood to be SHRM practices. These can be safety trainings that prevent the occurrence of work accidents or corporate health education that aims to avert long-term physical effects (Global Reporting Initiative, 2020b; Hronová & Špacek, 2021). Moreover, HRM's concern with employee work-life balance and life quality, such as the enablement of work life and parenting by e.g., parental leave regulations, is of great importance in SHRM (Hronová & Špacek, 2021). Another essential aspect in SHRM evolves around the topic collaboration and communication, for instance between management and employees. Transparent and timely information sharing that gives workers' long-term orientation and evokes the feeling of involvement is crucial in SHRM (Global Reporting Initiative, 2016). Furthermore, the organizations' involvement and cooperation with trade unions, signals a sustainable and fair management approach (Cohen, et al., 2012). Also, encouraging cooperation with outside parties engaging in societal matters (e.g., communities, NGOs) is understood to be a best practice in the field of Sustainable Human Resources (Global Reporting Initiative, 2016). In practice, an exemplary measure would be the possibility to take days off for voluntary work (Ehnert, Parsa, Roper, Wagner, & Muller-Carmen, 2015).

2.2 Frameworks and Dimensions

De Lange and Koppens (2007) redefined the popular “3 P’s” (i.e., People, Planet, Profit) framework (Elkington, 1994) from the CSR field into “Respect, Openness and Continuity” to differentiate SHRM from HRM. The authors ascribe SHRM a narrowed focus on respect to employees (respect), awareness for environmental matters and outside-in perspective on HRM (openness) and a long-term focus on economic and societal sustainability with respect to individual employability (continuity). Prior to the evolution of SHRM, the strategic aspect of HR-activities was in focus: linking related activities to financial and managerial goals. However, De Prins, et al. (2014) advocate for an advanced model, an extended application of the ROC-model with the three respective building blocks that are summarized in the following.

Within the Respect dimension, the main credo is to respectfully manage human resources (De Prins, Van Beirendonck, De Vos, & Segers, 2014). While strategic HRM is described as being organization-focused, rather than being employee-focused, SHRM demands for a reevaluation of the humanity aspect in HRM as human resources substantially differ from other resources such as capital and technology: People are emotional beings that need time and meaning to work productively (Gratton, 2001). The theoretical fundament is comprised of the resource-based view (RBV), recognizing the strategic implication and HRM as a source of competitive advantage. However, the demand of revisiting the concept by placing attention to employee needs to establish a bilateral concept between employees and employers is proposed (De Prins, Van Beirendonck, De Vos, & Segers, 2014).

To serve a more practical perspective, the authors (De Prins, Van Beirendonck, De Vos, & Segers, 2014) establish and develop the following context and typology: Sustainable people management ideally synthesizes with competency management and talent management. While the competency approach emphasizes the organizational view of employees as resources, talent management concentrates on an employee perspective. In particular, the competency approach starts with examining corporate goals and aims to recruit and train hires accordingly. Furthermore, the focus lies on job fit, productivity, efficiency and eventually the return on investment (ROI). This purely economic view contrasts with the talent approach, where employees and their strengths are the starting point of people management. Additionally, this approach is oriented towards enhancing employees’ strengths and

development. The sustainable approach is then the combination of both dimensions and focuses on HR-management approaches that mutually reinforce employee and organization. The authors highlight the duality of the sustainable approach and thereby state: “This approach concerns dialogue, and it is characterised by mutual respect and by the search for and discussion of possibilities and opportunities for both individual and organisation. In this approach, the organisation’s mission is matched to the individual’s passion.” (p. 273).

The next dimension of the ROC-model, Openness, essentially describes that sustainable HRM aims to align corporate interests with societal and environmental pressures (De Prins, Van Beirendonck, De Vos, & Segers, 2014). According to the scholars, the theoretical basis constitutes of institutional and stakeholder theory. Stakeholder theory in conjunction with HRM states that a firm’s duties to society “should be a shared process, in which employee are at the centre, in addition to social partners, customers and social movements (e.g., the green movement) “ (p. 274). It is further suggested that societal issues and trends such as pollution, ageing, scarcity and diversity are also present in a corporate environment, as organizations are “mini-societies” which reflect conditions of the outside world (De Prins, Van Beirendonck, De Vos, & Segers, 2014). The scholars further argue that HRM is embedded in a context shaped by pressures from an organization’s outside which leads to similarity and homogeneity in organizational processes as similar forces effect in similar formations (DiMaggio & Powell, 1983). In respect to sustainable HRM, Lee (2011) suggests that both an organization’s environment and its stakeholders influence the application of sustainable HR-practices. For corporate HR-policy makers, the evaluation of stakeholders’ interest and pressures should be considered in accordance with internal stakeholder’s interests (e.g., employee wellbeing) and with societal as well as environmental issues (e.g., pollution, climate change) (De Prins, et al., 2014).

The third block of the De Prins et al. model is Continuity, which reflects the long-term perspective of sustainable HRM. While prior research (e.g., Huselid, 1995) ascribes HRM a positive effect on organizational performance, the authors (De Prins, Van Beirendonck, De Vos, & Segers, 2014) demand a more holistic perspective of assessing performance within the scope of SHRM. The presented model introduces a balanced approach, in which long-term performance can be sustained. More

precisely, performance is evaluated on three levels: organization (e.g., profits, efficiency), society (e.g., employment growth, environmental protection) and individual (e.g., work-life balance, employability). This approach combines the economic viewpoint of favorable performance with an institutional perspective. Hence, the desired sustainability of organizations can be achieved when balancing out the three levels of performance assessment. The dimension of continuity is further applied to sustaining employee relationships. While the essence of an employee-employer relationship is to exchange labor for wage, a sustainable relationship fosters loyalty and skill development. Within this context, researchers replace the notion of life-long careers with long-term employability, whereby employment relationships are managed in a way that employees can access and sustain paid work throughout their working lives. These sustainable careers should enable employees to be flexible and adaptable in different phases of their lives and are further characterized by serving meaning, completeness and flexible learning (Newman, 2011, as cited in De Prins et al., 2014).

Other scholars have adopted the presented framework and conceptualized the dimension within four categories (Papalexandris & Nikandrou, 2017): The sociological approach (engagement, health, diversity, family friendly policies), the psychological approach (work-life balance, self-fulfillment, employability and open communication culture), the strategic approach (HR-practices which help employees, achieve organizational objectives and sustain competitive advantage), and the green approach (encouraging environmentally conscious behaviors) were identified on the basis of the ROC-model (p. 94) (see figure 1).

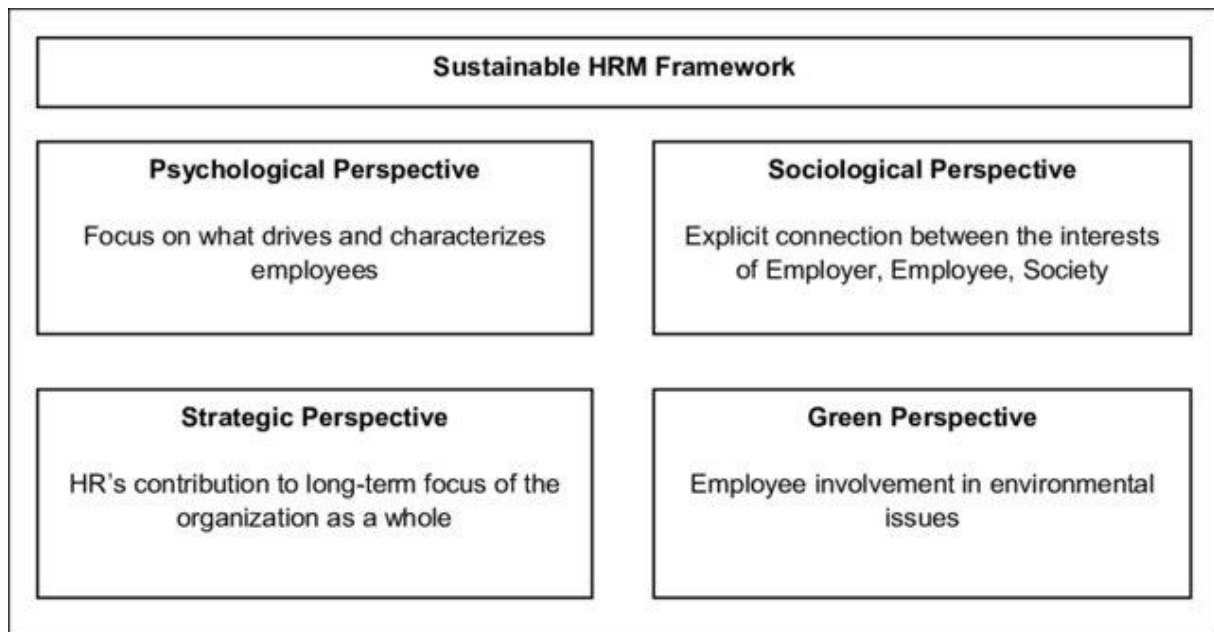


Figure 1 Sustainable HRM Framework (Papalexandris & Nikandrou, 2017)

To further embed the framework in figure 1 within the definition of Ehnert et al. (2015) provided in the previous section (see subsection 2.1), while adding another approach towards SHRM (Aust, Matthews, & Muller-Carmen, 2020) more insights of the holistic concept are drawn.

The psychological notion is evident when considering employees' interests and motivation (Papalexandris & Nikandrou, 2017). Hereby, practices that are concerned about an employee's work-life-balance and their self-fulfillment, such as flexible working time models and long-term oriented appraisals (Papalexandris & Nikandrou, 2017).

In conjunction with the definition of Ehnert et al. 2015, which emphasizes the ecological, economic and social notion of SHRM, both the economic and social purpose of SHRM is served. When considering the presented ROC model (De Prins, Van Beirendonck, De Vos, & Segers, 2014), the Respect dimension is fulfilled: Adhering to employee's interest in respect to businesses' objectives. The strategic implications become evident when considering the effects of employee focused HRM. According to various studies (e.g., De Saá-Pérez & García-Falcón, 2002; Cable & Turban, 2003; App, et al., 2012) SHRM leads to an increased employer attractiveness and further strengthens the employer brand. Aust et al. (2020) coin the term "Socially Responsible HRM" which is characterized as SHRM fulfilling an economic and social purpose. It is further emphasized that this type goes beyond

organizational boundaries and has a long-term focus. It is stated that “corporations are responsible not only for the people they employ directly, but also for the communities in which they operate” (Aust, Matthews, & Muller-Carmen, 2020, p. 3).

The psychological approach aligns the interests of employer, employee and society (Papalexandris & Nikandrou, 2017), and can coincide with the previous perspective. For instance, cultural diversity in staffing fulfils an employee’s desire of employability, society’s demands on non-discrimination, thus fosters institutional and social legitimacy (Deegan, The legitimising effect of social and environmental disclosures: A theoretical foundation, 2002) and is favorable from a strategic standpoint as diverse teams lead to novel perspectives and hence, enhance innovation (Richard, 2001). In conjunction with the model of De Prins et al. (2014), the openness dimension is implicit.

The green perspective from (Papalexandris & Nikandrou, 2017) and “Green HRM” in Aust et al.’s approach (2020), is concerned with corporate environmental sustainability and aligns ecological and strategic interests. It is aimed to improve corporate environmental awareness while an economic purpose is served. Cohen et al. (2012) recognizes the two-folded role of Green HRM and suggests that HRM practices per se can be ecological, and further can be a tool to foster environmental awareness within the organizations through targeted trainings.

In Aust et al.’s typology, the “Triple Bottom Line HRM” focuses on creating win-win-win situations and thus, maximizing economic, social and ecological organizational goals (2020). Hereby, a multipurpose perspective of SHRM is conceptualized and follows the narrative of multidimensional outcomes with the challenge of mitigating internal conflicts. When reflecting the strategic perspective of the model of Papalexandris and Nikandrou (2017) the contribution to competitive advantage is also a key theme in Aust’s conceptualization throughout.

However, Aust et al. introduces “Common Good HRM” which redefines the economic notion and sets collective goals above individual perspective (2020). They argue that “instead of focusing on an economic purpose, the primary purpose of Common Good HRM is to support business leaders and employees in contributing to ecological and social progress in the world” (Aust, Matthews, & Muller-Carmen, 2020, p. 6; Aust, Matthews, & Muller-Carmen, 2020). An example hereby is creating employment for long-term unemployed and disabled people with the generated money.

In the proposed models and frameworks, the sustaining part is of great importance as defined by Ehnert et al. (2015) and displayed by the Continuity dimensions of De Prins et al. (2012). In the typology of Aust et al. (2020) the long-term perspective is explicitly addressed in each type.

The summary of relevant scholarly models of SHRM shows the interweavement of economic, social and ecological purposes. The frameworks further serve as guidance for identifying and developing sustainable HRM practices and additionally emphasize the pluralistic notion of SHRM. As introduced in the section of Respect within the ROC-model and addressed in the framework alignment, sustainably managed human resources has an economic notion and is further embedded within the RBV-theory. Additionally, the definition of Ehnert et al. (2015) provided in the previous section, the economic role is outlined, demanding for a distinctive examination to highlight the economic and strategic relevance of SHRM as presented in the following.

2.3 Impact of SHRM on organizational performance

Early Scholars have already recognized human capital and strategic HRM as an enabler and source of competitive advantage within the Resource Based View (e.g., De Saá-Pérez & García-Falcón, 2002; Wright, et al., 1994). The RBV essentially describes that organizations create sustained competitive advantage by its bundle of controllable resources that are valuable, rare, inimitable and non-substitutable (Barney, 1991). Scholars (De Prins, et al., 2014; Gratton, 2001) further distinguish human resources from other resources as being complex, social and emotional, which strongly differs from non-human resources. Gratton (2001) describes people as opposed to technological and financial capital as functioning in time and pursuing meaningfulness. The sustainable approach, as evaluated in the preceding chapter, expresses the necessity of considering those distinct features of human capital when placing people in the center of competitive advantage. Sustainable HR-practices ideally result in favorable social/human outcomes as well as in economic and corporate advantage (De Prins, Van Beirendonck, De Vos, & Segers, 2014). The interplay of both sides is reflected in the sustainable HRM narrative and consequently in the following examination of the RBV.

Within the notion that resources serve a competitive advantage when being valuable, rare, inimitable and non-substitutable, Saá-Pérez and García-Falcón argue that the

scarcity of high-performing and high-quality employees in the labor force makes the resource human capital rare (2002). HR-systems, which enhance the qualities of the corporate workforce, such as in the initial recruitment process, and essentially, in training and development, contribute to the improvement and distinction of qualities of the corporate work force. Furthermore, high transaction costs in the recruitment process impede the mobility and acquisition of talent, thus their inimitability (De Saá-Pérez & García-Falcón, 2002). Another contribution to the inimitability and non-substitutability is discovered by Alchian and Demsetz (1972) who discovered the relevance of synergies in teamwork in the context of competitive advantage. The rarity and inimitability of high-performing workforce is nurtured by causal ambiguity, the difficulty to identify the source of competitive advantage. Additionally, the inability to transform unique synergies developed by teams and team members engaging in socially complex relationships contributes to human capital being rare, inimitable and non-substitutable. Lado and Wilson (1996) support the distinctive role of HR-practices as they are shaped by organization's particular circumstances, making them difficult to duplicate and to function in different contexts similarly (Wright et al 1994). Furthermore, Richard (2001) examined the contributions of racial diversity on organizational performance within a sample on banks. He found that the existence of various perspectives, originating from the cultural/racial pluralism, positively influences firm performance. He argues that first, high diversity levels are hard to achieve, making this asset rare, and second, that the complex dynamics are inimitable. Having outlined the scarcity and non-substitutability of a high-achieving and diverse workforce, as well as the essential role of HR-systems that are fostering the quality of human capital and capitalizing the synergies of human capital, the concept of value creation as an integral part of the resource-based view is examined in the following.

From a basic perspective, human capital brings value to an organization because people inherit distinct capabilities and abilities which then translate to unique contributions being added to a firm (De Saá-Pérez & García-Falcón, 2002). From a more pragmatic and empirical perspective, selected studies as presented in the following, proving how sustainable HRM positively effects a firm's performance and improves its profitability.

SHRM and the Employer Brand

One aspect of sustainable HRM is the desirable effect on the employer brand, which then translates into increasing the organization's attractiveness in the labor-market and by that attracting high-performing talents (De Saá-Pérez & García-Falcón, 2002). The conscious positioning is essential given the scarcity of highly skilled employees and the dynamic rise of knowledge-based economies, and thus the accelerating competition for attaining highly qualified talents (Moroko & Uncles, 2008). The European Commission (2021f) confirms the accelerating shortage of skilled labor given the demographic trend, the ageing of the workforce, as well as the increase of workplaces demanding high-skilled labor. Cable and Turban (2003) further support the positive relationship between SHRM and employer attractiveness by arguing that reputable organizations attract a larger candidate pool and then are privileged to choose those recruits with more qualified skills. According to De Saá-Pérez and García-Falcón (2002) sustainable HRM further creates a competitive advantage by favorably positioning the employer in the labor market, increasing the likelihood of matchmaking between employment and employee, and eventually cutting costs by saving recruiting and salary expenses. The latter cost-cutting potential is elaborated by Cable and Turban (2003) who have discovered that potential recruits may accept less compensation when engaging with an organization with a positive image. As cited by Cable and Turban (2003), earlier research showed the increasing employer attractivity for applicants linked with increasing corporate responsibility (Turban & Greening, 1997). App et al. (2012) further confirm the favorable impact of SHRM on the employer brand in the market of high-quality employees.

SHRM and Employee Retention

The topic of sustainability in the matter of enhancing competitiveness by HRM is particularly evident when considering employee retention and turnover. As sustainable HRM semantically contains sustaining employees in the long-term, the effect on turnover is examined in the following.

In a literature review conducted on Green HRM, which is a crucial part of SHRM as described in subsection 2.2., the effect on employee satisfaction and eventually employee retention is reviewed (Poonam & Verma, 2017). According to the conducted literature review, implementing ecofriendly corporate HR-measures such

as virtual/flexible workplaces, electronic filing, recycling, ride sharing, health programs, benefits employee-employer relationships sustainably.

The early study of Huselid (1995) discovers the relationship between HR-practices and employee turnover, pioneering in demonstrating that HR-practices can favor a firm's financial performance substantially, and thereby contributing to the legitimacy of strategic HRM (Dunford, Snell, & Wright, 2001). Gardner, et al. (2011) attributes HR-practices an indirect role for positively influencing voluntary employee turnover by mediating organizational commitment.

SHRM and Productivity

According to Wright et al. (1994) it is then essential for competitive and sustainable HRM to implement appropriate HR practices which elicit productive employees. Authors describe sustainable HRM as an impactful driver of productivity, effecting in increasing economic efficiency (Ehnert, et al., 2009). According to App et al. (2012), who applied the effects of SHRM on employer branding by stages of an employee's life cycle, particularly highlighted productivity gains in the introduction and growth phase. In the former, the introduction phase, the socialization and integration of the new employee is of interest. According to researchers, familiarizing newcomers with the organization, team and values accelerates time-to-productivity (Cable & Parsons, 2001) Hereby, organizational measures such as mentoring programs, being a particularly defined SHRM-practice by App et al. (2012), foster the organizational socialization process and support knowledge sharing. Furthermore, in employees' growth phases, productivity is positively affected when integrating measures concerning employees' physical and mental health, such as health care programs and work-life-balance programs as an integral part of a company's SHRM-strategy. It is argued that high-performing employees tend to over-work and thus, risk burnout (Bröndner, 2009 in App et al. 2012), and eventually result in declining employee performance and productivity.

Koch and McGrath (1996) examined the links between HR functions and labor productivity, suggesting that HR planning, recruiting and staffing impact employee productivity. Many other researchers coincide with the assumption that HR-practices are linked, directly or indirectly, to employee performance, and thus, firm

performance (e.g., Gerhart & Milkovich, 1992; Guest, 2002; Terpstra & Rozell, 1993; Mohammed, et al., 2019).

Through the examination of value creation, the importance for organizations to identify and implement strategies to attract, develop and sustain relationships with employees and the unity of employees undoubtedly uncovers the competitive notion of HRM, undermining the resource-based view on sustainable HRM (App, et al., 2012; Lado & Wilson, 1996).

2.4 Neo-institutional Theory

As noted in the previous subsection the application of SHRM brings an array of advantages to organizations. However, not only strategic considerations play a role when companies decide to execute certain practices (Wright & McMahan, 1992). It is argued that not only monetary success is vital for an organization but also its legitimacy (Boon, Paauwe, Boselie, & Den Hartog, 2009). Therefore, a firm's strategy depends on considerations exceeding financial goals and are directed to gain appreciation from social and legal institutions (Wright & McMahan, 1992). According to Suchman (1995) legitimacy is achieved by matching organization's practices with environmental expectations (cited in Lewis et al. 2019). While the preceding section described the organizational effectiveness of SHRM, institutional theory embeds the concept in a more holistic and contextual perspective.

Within institutional theory it is essentially argued that organizations strive, next to economic resources, towards institutional legitimacy and thus, to social fitness (DiMaggio & Powell, 1983). In essence, the theory proposes a framework for HRM that dictates the determinants which significantly shape organizational practices (Lewis, Cardy, & Huang, 2019). Hence, some determinants deviate from rational decisions based on financial objectives or differentiation and are the result of the outside (Wright, et al., 1994, as cited in Lewis, et al., 2019). These determinants stem from an organization's external environment and are adapted by firms in order to achieve an institutional fit (Boon, Paauwe, Boselie, & Den Hartog, 2009). Institutional fit essentially describes the conformity towards institutional and social requirements and hence, fitness of businesses and its practices with the external environment. According to Boon et al. (2009), „institutional fit deals with the influence

of different stakeholders of an organization, including government, professional associations, trade union, works councils and employees” (p. 493). These “contextual players” as named by Boon et al. are viewed as constraining forces that impact organizational decision-making. According to researchers (Martinez-Ferrero & Garcia-Sanchez, 2017) legitimacy is defined as the process or state where “companies can gain and enhance support and recognition from their powerful institutional stakeholders” p. 103.

While institutional theory evolved in the 19th century and positioned itself as an antagonist to the rationalist theory, DiMaggio and Powell introduced Neo-institutionalism in the 1980s in the renowned and frequently cited publication “The Iron Cage Revisited: Institutional Isomorphism and Collective Rationality in Organizational Fields” (1983), where they coined the term isomorphism (Najeeb, 2014). Institutional isomorphism as established by neo-institutionalism is a state where organizations embedded in an environment become more similar as these organizations are subject to a similar context (Lewis, Cardy, & Huang, 2019). While coercive pressures are derived from governmental and cultural requirements, mimetic pressures stem from imitating competitors resulting from environmental uncertainty. Normative isomorphism, however, is argued to come from formal education and professional networks, leading to the development of similar skills and thus to similar decision execution (Wright & McMahan, 1992). A more detailed look into these isomorphic pressures is provided in the next subchapters, with respect to HRM and sustainability.

Wright and McMahan (1992) pioneered in discovering the applicability of neo-institutional theory to HRM. They evaluated the impact of strategic as well as non-rational considerations affecting HR-practices, whereby the latter introduced institutionalism to HRM.

Coercive Isomorphism

One of the forces that lead to isomorphism in organizational practices is identified as coercive mechanisms by DiMaggio and Powell (1983). These forces are described by Farndale and Paauwel as coming from “power sources stronger than the organisation” (p. 258). Cultural expectations within the society, the impact of social partners such as trade unions, labor legislation and governmental requirements are coercive

pressures which cause organizations to become more similar, according to neo-institutional theory (Boon, Paauwe, Boselie, & Den Hartog, 2009). Lewis et al. (2019) differentiate formal and informal coercive pressures, whereby the former are laws and regulations which are adhered to in order to avoid formal sanctions. The latter then includes legitimacy pressures posed by other organizations or society and the public opinion to avoid informal sanctions such as the loss of legitimacy.

Within the dimension of coerciveness, legislation is considered as the “primary coercive driver in the adoption of HR-practices” (Farndale & Paauwe, 2007). Hence, coercive pressures, such as national legal enforcements create impactful forces affecting HR-practices directly. An example served by Wright and McMahan (1992) is the adoption of minimum wages by HR in their pay structures as dictated by national law, leading to homogenous compensation levels. Also, in the case of Multinational Companies (MNCs) regulations from headquarters to subsidiaries can enforce coercive pressures, leading to a homogeneity in HRM-practices (Wright & McMahan, 1992).

Another important aspect is the coercive pressure of regularity requirements – that are directly (formally) or indirectly (informally) posed (Othman, Darus, & Arshad, 2011). The compliance with the requirements and rules posed by powerful institutions creates an opportunity of legitimacy, leading to coercive isomorphism (Lewis et al., 2019). The isomorphic effect of coerciveness has been subject to research in respect to SHRM-practices (Lewis, Cardy, & Huang, 2019). Everly and Schwarz (2014) as indicated by Lewis et al. (2019) state that firms’ implementation of progressive and sustainable HR-practices can be a result of “demonstrating compliance with regional laws or simply trying to gain legitimacy in the eyes of others” (Everly & Schwarz, 2014, p. 370). The study on LGBTQ-friendly HR-practices in the US revealed the complex coercive institutional context by discovering that legally non-mandated queer-friendly HRM is found in companies located in states where non-employment related gay protection rights are present, indicating the presence of informal coercive pressures.

Mimetic Isomorphism

The theory states that when the environment of an organization creates uncertainty, the organizational activities are imitated from competitors (DiMaggio & Powell, 1983).

According to Martinez-Ferrero and Garcia-Sanchez (2017) behaviors from industry leaders and best-practice companies are copied to achieve “industry legitimacy” and lead to organizations adopting existing and accepted behavior within the industry. In the aspect of sustainability, industries in which sustainability is of great concern, research has shown that greater industry pressure leads to greater sustainability disclosure (P.M. Clarkson, 2008). However, in research conducted by Diaz-Carrion et al. (2018) on Socially Responsible HRM, it is shown that the imitation exceeds industry boundaries. Hence, national model firms, regardless of the industry, are mimicked in their HR-practices rather than industry players. In contrast to that, organizational training is proposed to orient itself at local high-performing companies in order to create responsiveness towards the dynamics of the specific national market (Diaz-Carrion et al, 2018).

Another aspect that is evaluated is the imitation of HRM best practices that are considered as up to date (Wright & McMahan, 1992). According to the authors, the goal of organizations is to display professionalism and a sense of trendiness, and to achieve that model HR-practices from model companies are mimicked. An example served by Wright and McMahan is the international adoption of quality circles as practices by Japanese organizations. Other forces that generate homogeneity in HRM according to institutionalism is the approval of external agencies and institutions stemming from “a desire to appear socially responsible to various civil rights groups” (Wright & McMahan, 1992, p. 314). Examples are the strive for accreditations such as “best” companies to work or the attainment of awards highlighting a company’s morale and quality. Homogeneity in recruiting practices is observed in research: Williamson and Cable (Williamson & Cable, 2003) found out that hiring practices in a sample of Fortune 500 firms are substantially impacted by mimetic pressures. Other research shows the employment of the same selection tools within an industry regardless of their unproven effectiveness (Chapman, Sisk, Schatten, & Miles, 2018). An explanation is given by Chapman et al., (2018) stating the following: “By implementing similar recruiting and selection procedures of top firms, competing firms reduce uncertainty by increasing the likelihood of attracting and selecting similar talent as that of top firms. This homogeneity of recruiting and selection practices among competitors can be explained by the isomorphic facet of institutional theory” p. 537.

Normative Isomorphism

Isomorphic pressures are not always tangible and stem from indirect or direct legislation, regulative frameworks or public demands, but often form out of distinct dynamics and context – from habits, routines and social values that are developed and accepted within the socialization environment (Chapman, Sisk, Schatten, & Miles, 2018). Chapman et al. (2018) further state that “routines are often habit based, performed simply because such activities are the norm for the field are approved by external environment” p. 535. From this explanation, the foundation of normative pressures can be derived. Normative isomorphism refers to the codification and dissemination of rules, routines, norms, and values as labor gets more professionalized (DiMaggio & Powell, 1983; Lewis et al., 2019). The main credo is that behaviors, norms, and morale that exist within the specific dynamics of a profession shape organizational practice. Important players that substantially shape these norms are, according to Lewis et al. 2019, universities, professional associations, vocational training centers or consulting groups. According to Badar et al. trade unions or other industry associations as well as the media, suppliers and customers are considered to be normative pressures (2020).

One aspect of the involves that professionals who later are engaged in corporate decision making have formed certain values which are influenced by their education, their on-the-job socialization and professional networks, such as work councils and associations. And in the case for HRM, managers are subject to the influence of the similar norms, beliefs and values that were shaped by their professionalization which eventually leads to the assimilation of organizational practices. Another important aspect in normative pressures is the influence of professional organizations (e.g., the global society for Human Resource Management, or SHRM) which act as the “disseminators and certifiers of appropriate organizational patterns and standards” (Paik, Hau-Siu Chow, & Vance, 2011, p. 550). Within this dimension it is important to state that the degree of homogeneity as an effect of normative pressures is industry-specific and differs accordingly (Lewis, Cardy, & Huang, 2019).

Studies reveal an undisputed relevance of normative pressures and thus, professionals’ significant impact on shaping organizational behavior (e.g., Tsai, 2010; Najeeb, 2014; Krausert, 2017; Martinez-Ferrero & Garcia-Sanchez, 2017):

In research performed by Krausert (2017) as cited by Lewis et al. (2019), it is stated that normative isomorphism associated with the professionalization of HRM professionals constrains firm level HRM practices. Another study presented by Lewis et al. (2019) was conducted by Peters and Heusinkveld (2010) and revealed that HR executives are influenced by normative pressures in the subject of telework.

Also, Tsai (2010) as cited by Najeeb (2014) revealed that “if HR professionals working in the same industry receive education from the same institutions and associate with the same trade associations, organizations that employ these professionals tend to adopt similar HRM practices” (p. 27). In a study implemented by Martinez-Ferrero and Garcia-Sanchez (2017), which examined the depletion of assurance mechanism on sustainability reporting, it was discovered that “normative pressure is the institutional factor that exerts the greatest explanatory power in the assurance demand” (p. 1). The researchers examined the scope of normative mechanisms by stating that the national cultural context is a significant determinant on how normative pressures develop.

According to Waddock (2008), reporting standards and voluntary frameworks on disclosures also execute normative pressures which drive homogeneity across practices. An example that is particularly given is the Global Reporting Initiative (GRI) that is promoting convergence as “it specifies a way of thinking about the responsibilities of firms that comes to be essentially taken for granted in relevant institutions” (Waddock, 2008). The GRI entails metrics for evaluating the social responsibility of firms, whereby its disclosure poses an opportunity for legitimacy and hence, the collective obedience and implementation of the parameters dictated by the GRI lead to convergence (Waddock, 2008; Misani, 2010).

Summing up, scholars argue that, on the one hand, organizations aim for institutional support and legitimacy by obeying to institutional requirements, on the other hand, organizations, from a strategic perspective, aim for differentiation with their competitors (DiMaggio & Powell, 1983). According to DiMaggio & Powell (1983), the three isomorphic pressures involve coercive pressures that are derived from governmental, societal and cultural requirements, while mimetic pressures stem from imitating competitors resulting from environmental uncertainty. Normative isomorphism, however, is argued to come from formal education and professional networks, leading to the development of similar skills. In essence, institutional theory

assumes that, as organization from similar contexts are subject to similar forces, this results in homogeneous practices (DiMaggio & Powell, 1983). And these mimetic, coercive and normative pressures have the overarching goal to gain legitimacy. Thus, these forces lead to a homogenization of practices in organizations sharing an environment as they face the same constraints and the same limited range of legitimate behavior (Lewis, Cardy, & Huang, 2019).

Institutional theory argues that context is of great significance when considering companies' actions. However, it is important to note that researchers criticize institutional theory as such that the agency and power of organizations are overlooked (Garud, Hardy, & Maguire, 2007). While institutional pressures and stakeholder demands exist, organizations have also an active role in deciding on implementing HRM-practices.

In respect to sustainable HRM, Lee (2011) suggests that both an organization's environment and its stakeholders influence the application of sustainable HR-practices. Thus, according to the scholar, stakeholders can channel a specific issue in accordance with their interests or they can weaken the institutional effect. For corporate HR-policy makers, the evaluation of stakeholders' interest and pressures should be considered in accordance with internal stakeholder's interests (e.g., employee wellbeing) and with contextual constraints (Lee, 2011).

Institutional theory is understood as a key theoretical approach towards convergence - implying that organizations become more similar within the same environment (Misani, 2010). Misani (2010) further states that institutional theory considers corporate sustainable practices as the "consequence of a political process whereby NGOs, states and other stakeholders put pressure on firms to adopt given social practices and apply legal, social and economic penalties to non-adopters" p. 739. Hence, the convergence of firms is the results of "homogeneity owing to their being embedded in the same institutional environment" p. 739.

Having European countries in mind, who are subject to the same supranational institution, the European Union, poses the question on how the institutional environment is shaped to then investigate the pressures deriving from the European context and eventually analyzing the effects on the convergence of SHRM-practices.

2.5 Legislative Environment in the EU

Due to the distinct institutional environment within the European Union - with a supranational and national context – an assessment of the contextual legal environment is necessary. Within the following examination the legal and regulatory instruments of the European Union are discussed. With the previous section in mind, this chapter evaluates the coercive forces present in the European Union. According to Arranz et al. (2022) coercive pressures are regulatory efforts that are exerted by governmental bodies, not necessarily legally binding. After explaining EU's primary law, the Treaties, secondary legislation consisting of binding and non-binding instruments are described (Bodleian Libraries University of Oxford, 2021).

Treaties

The fundamental basis of the European Union is, according to the rule of law, that every decision and action executed by the EU has been democratically voted on manifested. This so-called *primary law* consists of EU treaties and constitutes the basis of EU law. Within the EU treaties which are referred to as *funding agreements* several objectives of the European Union in democratic agreement including the rules for EU institutions, the procedure on decision making and the specificities of EU bodies and the relationships with member states are regulated. The treaties are adjusted with the objective to create a more unionized, efficient and transparent community. The most recent treaty is the "Treaty of Lisbon" from 2007 and follows the purpose on increasing democracy, efficiency and battling climate change. Further, the aims and values of the EU are included. The objectives that are laid out in those EU treaties are implemented by binding or non-binding legislation. (European Union, 2022)

Regulations

Regulations are binding and mandatory to follow for all member states (European Commission, 2022a). In the Treaty of the Functioning of the European Union Article 288 states (European Union, 2012): "*A regulation shall have general application. It shall be binding in its entirety and directly applicable in all Member States.*"

Regulations are powerful and overrule national law. As opposed to Directives, they do not need to be transposed in national legislation and have an immediate binding effect uniformly across all EU member nations (European Commission, 2022o).

Directives

As explained by the European Commission (2022) “directives require EU countries to achieve a certain result but leave them free to choose how to do so”.

In Article 288 of the Treaty of the Functioning in the European Union (European Union, 2012), the following is stated on directives: “*A directive shall be binding, as to the result to be achieved, upon each Member State to which it is addressed, but shall leave to the national authorities the choice of form and methods.*”

Hence, Directives mandate all member states to achieve a result but do not dictate how they should achieve that result (Steiner, Woods, & Twigg-Flesner, 2006). Directives state a deadline by which the national law must be adapted to adhere to the proposed result. Furthermore, directives must be transposed into national law to be legally enforcing (European Commission, 2022o). Preparatory work often includes Proposals on Directives issued by the European Commission, which are granted the “right of initiative” to plan and propose legislation. (European Commission, 2022i)

Decisions

Unlike the latter two forms of legal enactments, decisions apply to whom they are explicitly stated to concern (European Commission, 2022o). The recipients of decisions can be member states, organizations or individuals (Steiner, Woods, & Twigg-Flesner, 2006) Another characteristic is that decisions are directly applicable and do not need to be transposed into national law. In Article 288 (European Union, 2012) of the Treaty of the Functioning of the European Union it is stated: “Decisions shall be binding in its entirety upon those to whom it is addressed.”

Recommendations

As opposed to the former types of legislation, recommendations are not legally binding and follow the purpose of allowing “EU institutions to make their views known and to suggest a line of action without imposing legal obligations on those to whom it is addressed” (European Commission, 2022o). Even though recommendations do

not have an obligatory character, they have political power and are considered as soft law instruments (Kovacs, Toth, & Forgacs, 2016). Recommendations often include interpretation and guidance on the execution of EU law (European Commission, 2022o).

Opinions

As recommendations, opinions are neither legally binding for member states. They have no obligatory character and follow the purpose of giving an assessment on specific issues within the EU or is directly addressed to an individual member state (Bodleian Libraries University of Oxford, 2021).

In General, the European Commission monitors the correct implementation and adherence of EU law and may take legal action against the member state within an infringement procedure and eventually within the European Court of Justice (European Commission, 2022o).

An important aspect within the coercive environment in the EU is the national legislative context. Hence, each member state has its own system of jurisdiction. While EU law addresses a few areas from a supranational standpoint, national law covers far more aspects on organizational behavior and thus, poses an important impact on organizations' coercive environment. Within this context, a mentioning of the Primacy of EU law is necessary (European Commission, 2021c): When a discrepancy between EU law and national law of a member state exists, EU law prevails.

However, the European Union makes efforts to achieve a state of convergence despite the pluralism and challenges present (Nagy & Silijak, 2022). The European Union is often referred to as a "convergence machine" (Pina & Sicari, 2022). Thereby, the instruments presented may act as convergence drivers and a major objective of European legislation is to achieve a more homogenous European landscape (Goanta & Siems, 2019). Within the European Commission's agenda economic convergence within the EU is specifically targeted within the "Stability Programmes" and "Convergence Programmes" (European Commission, 2022n). For the sake of completeness, it is to note that Programmes are not a legal instrument of the European Union but are funding projects that signalize EU's priorities and their

desired future direction (European Commission, 2022l). Similarly, initiatives that are issued by the European Commission, such as the European Pillar of Social Rights which sets out policies and goals towards a more social and inclusive labor market, are not legally binding for member states. While the EU member states have committed to the initiative reforming and improving the European labor market, they have no legal obligation to commit (European Commission, 2017a). The Commission's initiatives follow action plans which include proposals for legal actions (EPR, 2017).

While uniformly applying laws are instruments for moving towards homogeneity and hominization (Goanta & Siems, 2019) and thus, partially create similar coercive forces leading to isomorphism, a publication from the OECD has recently noted that convergence in the EU has lacked progress in the last decade (Pina & Sicari, 2022). The next chapter introduces the Convergence debate by initially discussing challenges imposed to European convergence.

2.6 Convergence/Divergence of HRM

Within the discussion of HRM in Europe it is inevitable to examine research on the convergence/divergence debate of HR-practices in Europe. The debate if HRM systems across nations are converging or diverging is present in various management practices, whereby in the field of HRM the debate is described as particularly tensioned due to the interrelation and codependence of HRM and institutional context (Tregaskis & Brewster, 2006). On a general note, Convergence of HR-Systems essentially means that they become similar over time, while divergence describes that they become more dissimilar (Mayrhofer & Brewster, 2005).

In the attempt of developing a universal HR system for Europe, Brewster (1995) advocates for a differentiation from the models originating from the United States. He argues that organizational autonomy, as dictated by European countries, is comparatively limited as opposed to the U.S., supposedly framing the HRM system. From that notion, Brewster (1995) conceptualizes a convergent approach on HR in Europe in his proposed model. Hereby, his fundamental proposition is the incorporation of constraints faced by organizations operating in Europe:

“European organisations operate with restricted autonomy: constrained at the international (European Union) level and at the national level by culture and legislation, at the organisational level by patterns of ownership, and at the HRM level by trade union involvement and consultative arrangements. There is a need, therefore, for a model of HRM that goes beyond seeing these features as external constraints and integrates them into the concept of HRM.” (Brewster C. , 1995, p. 3)

While the convergence of European HRM is not directly addressed by Brewster, Gooderham and Nordhaug (2011) recognize an implication of substantial commonality.

When further considering general HRM in Europe, without the explicit notion of sustainability, Clark & Pugh (2000) found convergences, as well as divergences: The research revealed that human resources is commonly understood as a resource of competitive advantage, the decentralization of responsibility for HR issues is similar across the sample, and furthermore, the integration of the HR-business function with corporate strategies is characterized as being mutually reinforcing. However, the research also reveals differences which are traced back to the existence of diverging cultures and institutions in Europe.

Research conducted by Tregaskis and Brewster (2006) examined convergence on contingent employment practices in Europe and further investigated the role of the international level, the EU, amongst others. Hereby, the convergent pressures from the European Commission were outlined. In directives aiming to protect temporary workers, such as the Directive 2008/104/EC (European Commission, 2008d) on temporary agency work, the European Commission aims to establish equal treatment of permanent and temporary employees. In an evaluation of the European Commission, the provisions are partially implemented after the directive. However, the analysis shows that there are heterogeneous applications along EU-member states (European Commission, 2014b) . In the research on the convergence of contingent workers in the EU, the authors conclude a non-convergence, due to the varying national institutional context of industrial relations traditions and government policies which are present nation-wide (Tregaskis & Brewster, 2006).

Having briefly outlined the general perspective of the convergence/divergence debate, the following subchapters aim to draw a more narrowed picture of the debate, starting with explaining the types, followed by the distinctiveness of the EU

and concluding with presenting SHRM research on the convergence/divergence debate.

2.6.1 Types of Convergence

Scholars differentiate between market-led convergence and institutional-driven convergence, whereby the latter applies to converging HRM practices region-wide, as in the European Union (Mayrhofer & Brewster, 2005). The market-led approach, however, implies that management practices converge with those dictated by the United States of America (Mayrhofer & Brewster, 2005, p. 40). Hereby, a substantial driving force is globalization (Brewster & Evangeline, 2007), which leads to disseminating and implementing supposedly universal best-practices.

Advocates of regional convergence theories argue that organizations are constrained by labor unions and employers' associations where their influence vary by country but are of significance in each (Mayrhofer & Brewster, 2005). Furthermore, it is argued that binding legislation from the European level indirectly and directly affects HR-practices.

It is to note, that in the dimension of convergence, two forms are differentiated: directional and final convergence. According to Mayrhofer and Brewster (2005), directional convergence exists when the "development tendency goes in the same direction" (p. 43). Figure 2 (Mayrhofer & Brewster, 2005, p. 44) shows two countries with directional convergence. If the analyzed variable develops towards the same direction over time within each country, directional convergence occurs.

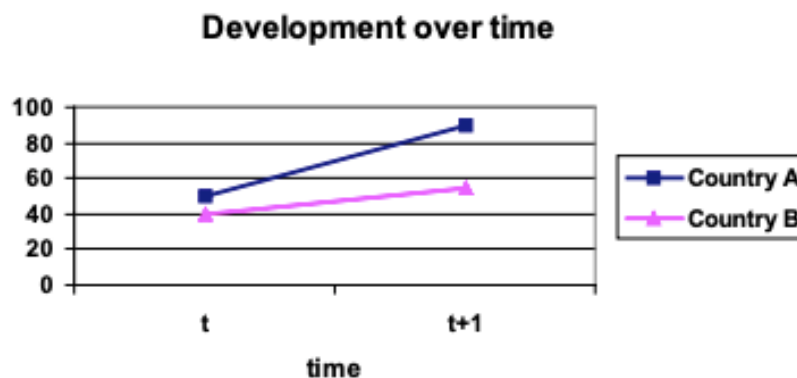


Figure 2: Directional convergence (type 1) (Mayrhofer & Brewster, 2005, p. 44)

The second type, finale convergence, occurs when the examined variables of countries have a common end point. Figure 3 captures examples of finale convergence as provided by Mayrhofer and Brewster (2005). Hereby, it is outlined that finale convergence is independent from directional convergence as displayed by Country C and Country D (see figure 3). Further to note, the depiction in figure 3 proves that there are various developments which lead to an end point of being convergent, as opposed to figure 2, where the development in the same direction is essential to be classified as directional convergent.

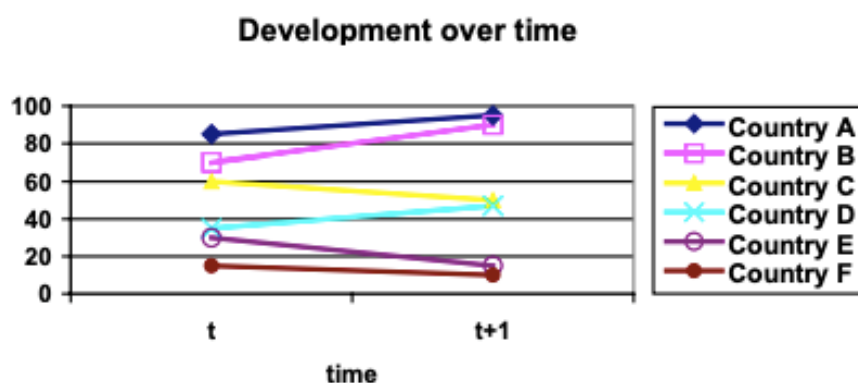


Figure 3: Finale convergence (type 2) (Mayrhofer & Brewster, 2005, p. 44)

The longitudinal study of the authors (Mayrhofer & Brewster, 2005) revealed some evidence on the existence of directional convergence in Europe, implicating the development of HRM over time, showing in the following areas: Decrease of the HR department, rise in the percentage of wages spent on training, increases in performance-related compensation, increase on company-information sharing with employees. While these observations and practices can be classified as sustainable human resource management practices, it is still to discover if these convergences result from supranational institutional pressures. Particularly, it is to investigate if the European Commission's directives and principles directing towards SHRM shape a directional converging trend across Europe. Thus, the first Hypothesis is evolved from that notion in accordance with SHRM comparative studies identified later (see subsection 3.3.). Mayrhofer and Brewster (2005) state that a combination of pressures from markets, institutions and management lead do a common trend, thus to directional convergence (p. 57-58). While directional convergence is partially observed, substantial differences and non-convergence were recognized as well.

As directional convergence implies a development over time, the advocates of the divergence theory underpin their proposition with the static or slow-paced nature of deeply manifested value systems, where management systems evolve from (Mayrhofer & Brewster, 2005). Other proponents argue that impactful institutional forces occur within a country - by local circumstances (Rosenzweig & Nohria, 1994), such as state-legislation, culture and labor unionization (Tregaskis & Brewster, 2006). That meaning, it is argued that the culturally pluralistic characteristic of Europe impedes with a convergent European model. Additionally, it is reasoned that HRM has the strongest interface of business and national culture (Adler, 2002, Mayrhofer & Brewster, 2005), meaning that HRM is the business unit where the impact of culture is more evident than in others. Consequently, the literature findings suggest that if convergence occurs, it is predominantly directional convergence.

2.6.2 Challenges to Convergence

Since the European Union is composed of 27 nations (European Union, 2021), the pluralistic nature of the European Union supposedly impedes the convergence of management systems, especially those sensitive to culture and societal values, as proposed by Adler (2002) and Mayrhofer & Brewster (2005). The pluralism is not only evident on the cultural or national level, but further in different market forms present in Europe. Hall and Soskice (2001) introduced two ideal forms of market economies in their Variety of Capitalism (VoC) theory which are both present in Europe: Economies that are shaped by shareholder ownership are characterized as liberal market economies (UK), whereas those with a stakeholder-oriented approach are coordinated market economies (e.g., Germany). While in liberal market economies (LMEs) markets are less controlled by governmental intervention, players in the coordinated market economies (CMEs) are characterized by less autonomy (Farndale, Brewster, Ligthart, & Poutsma, 2017). Regarding the topic of this research, HRM, one substantial effect of different market economies results in varying presence and power of trade of unions and employers' associations and rights as outlined by Hall and Soskice (2001). Brewster and Goergen (2013) emphasize that employer voice, hence attributing employee's owner power, is stronger in contexts with existing unionizations. It is further important to note that the dichotomous perspective of the VoC theory is criticized by scholars, highlighting the existence and

emergence of other market forms. In this context Brewster and Goergen (2013) point out mixed market types (MMs) dominating in Mediterranean world and emerging market economies (EMEs) being present in the ex-communist states of Europe, the CEE countries, adding more types of capitalism to the discussion.

In research conducted by Goergen et al. (2012), further implications of contexts and SHRM in Europe were revealed: The authors found differences between Nordic social democratic capitalism and continental European markets in training and development, implicating another challenge to convergence on the European level of analysis: the separation in Nordic and central markets.

According to Farndale et al. (2017) convergencies are expected to be found within markets while divergences are present in between-market economies. This perspective is based on the notion that resembling institutional pressures reinforce similar dynamics on the organizational level. In neo-institutional theory (DiMaggio & Powell, 1983), the scholars argue that contextual pressures (e.g., market economy) shape and constraint management practices (Farndale, Brewster, Ligthart, & Poutsma, 2017).

Other perspectives consider the East-West imbalance as a challenge to convergence. The contrasting areas are considered to origin from the Eastern EU enlargement in 2004, creating “an imbalance Single market in which positions and strategies of Eastern members have to be scrutinized from the perspective of economic as well as social sustainability” (Andor, 2019, p. 18). Not only substantial different wage dynamics (Andor, 2019), also the degree of unionization or collective bargaining is varying from e.g., Nordic European states as captured by the OECD (cited in Andor, 2019): 70 percent of employees in Scandinavian Member states are organized in unions or union-like organizations whereas Poland or Czech Republic the share constitutes of than 20 percent.

Further challenges to convergence are conceptualized by the debate on the level of analysis. According to Farndale et al. (2017), the convergent/divergent results of HRM-practices often depend on whether it is examined at country-level or at the MNE-level. Hereby, comparative HRM on the country level of analysis often results in the observance of non-convergence or divergence of HR-practices, whereas the MNE-level frequently concludes in convergence or standardization. Due to these implications, the authors added a further level of analysis (indigenous firms vs.

foreign MNE subsidiaries) which is again emphasizing the diversity and complexity of convergence related research. The preliminary considerations suggests that MNE subsidiaries are prospect to additional context: Standardization practices dictated from their corresponding headquarters (Farndale et al., 2017).

As outlined in this section, the convergence/divergence debate has different arguments and underlying theories. The aim of this research is to add on that debate by focusing on the convergence of sustainable HR-practices in the EU. To establish a more differentiated view, the following section introduces the convergence/divergence debate on a narrowed focus on SHRM.

2.6.3 Convergence/Divergence of SHRM in Europe

As previously mentioned, researchers have investigated the topic of sustainable human resource management and that of convergent/divergent HRM numerously. The following section outlines the research on SHRM in Europe until this date and further shows examples of EU Directives and its effect on national legislations.

Ehnert et al. (2015) investigated sustainable HR-practices by multinational companies (MNCs) worldwide where the hypotheses' testing evolved around the clusters of coordinated market economies (CMEs) and liberal market economies (LME). The researchers further proposed extensive research on exploring international differences as they found little to no differences in sustainable HRM reporting of MNCs located in CME countries and LME countries, against expectations. The researchers speculate that voluntary codes like the GRI, or dynamics of MNCs offset national-level regulations. It is subsequently suggested to conduct further research on international differences in sustainable HRM. With this thesis focusing on the European context and Ehnert et al. covering the Varieties of Capitalism (VoC) perspective, the evaluation may deliver statements on the supranational environment, as dictated by the European Commission. Ehnert et al. (2013) have examined SHRM in Europe and characterized it as a leading role in the field of sustainable HRM, as the concept is "more inclined to long-term thinking, to a multiple stakeholder perspective and extending the notion of organizational performance beyond the financial bottom line" (p. 341). The authors (Ehnert, Harry, & Brewster, Sustainable HRM in Europe: Diverse Contexts and Multiple Bottom Lines, 2013) also cite the European Commission's efforts on enabling knowledge and good practice sharing in

their “Lifelong Learning Programme 2007-2013” to stimulate sustainable development. They further describe the European Commission’s approaches as an effort at developing a common European approach – with, however, national differences observed in practice. Suggestions on grouping countries with homogenous implementation of SHRM, based on culture, form of capitalism, politics, history and language, are introduced additionally, with however, no research in this field cited. While the authors point out the EU-directives regulating e.g., numbers of work hours per person allowed, protection from unfair discrimination, maternity leave - the national context and the actual enforcement of countries, may vary. Ehnert et al. (2013). Streuer & Konrad (2009) conducted research in the field of corporate social responsibility reporting, comparing firms from Western Europe and Central-Eastern Europe. They suggested that “EU institutions and regulations play a very important role compared to national (and sub-national) levels” (p. 16). However, other researchers undervalued the supranational level (Ehnert, et al., 2013; Diaz-Carrion, et al., 2018; Diaz-Carrion, et al., 2020;). Diaz-Carrion et. al., (2020) and Brewster & Vaiman (2015) found in their studies that despite the existence of economic convergence in Europe, the country-specific enforcements are impactful in the firm’s HR-systems. Furthermore, Diaz-Carrion et. al (2020) propose that there are similarities in the four clusters, which are identified as Anglo-Saxon (Ireland, United Kingdom), Central European (Austria, Belgium, Germany, Netherlands), Latin (Greece, Italy, Portugal, Spain) and Nordic Denmark, Finland, Norway, Sweden). The differences between these clusters are argued by Diaz-Carrion et. al (2020) to be the effect of different legal regulations as an effect of institutional theory. These exist despite the directives of the European Union in certain employment legislations for working hours, wages, contracting and employee protection (Brewster, Mayrhofer, & Farndale, 2018). Upon this notion, Diaz-Carrion investigated sustainability in Western Europe by the method of evaluating surveys of HR-managers from large European firms from different sectors from United Kingdom, Germany, Spain and Sweden, each from the cluster proposed by Brewster (2004). The study proposes that the national institutional context has greater influence on SHRM of firms than the European context has (Diaz-Carrion, Lopez-Fernandez, & Romero-Fernandez, 2020). Furthermore, the research findings suggest significant similarities within LME-countries and CMEs countries, as opposed to Ehnert et al. (2015) who did not

observe significant differences between LMEs and CMEs against expectations. However, the study design Diaz-Carrion et al. (2020) inherits some level of bias, since the survey was addressed towards HR-managers of firms, which could be subject to social desirability as noted by the authors. Furthermore, the divergence of results within the literature, together with the significance attributed to SHRM by scholars and the European Commission, gives reason to further add to the debate on convergence/divergence of SHRM in Europe. With respect to the notion that the EU has an impact on the adoption of HR-practices (e.g., Mayrhofer & Brewster, 2005; Streuer & Konrad, 2009), examples on practical implementations are given next in order to first demonstrate the efforts of European policymaking on the convergence of sustainability in HRM and to further show the convergent effect of such policies on HR-practices.

2.7 SHRM Agenda in the EU

In respect to the research question and the topic, an examination of the adoption of HRM and SHRM in Europe is essential. The following chapter evolves around establishing this research's propositions and thus, the research question by summarizing relevant previous studies implicating SHRM/HRM in Europe while further investigating researchers' view on the role of the EU. Firstly, examples on specific EU-Directives and their impacts are given to further give evidence on the propositions regarding the effectiveness of EU-policies. The chapter continues with stating the research question and formulating propositions.

2.7.1 Deriving the Research Question and Propositions

For establishing the research question, the following section briefly outlines the adoption of SHRM in Europe according to research until this date. Brewster and Vaiman (2015) argue that national differences in the practice of human resource management matter. The researchers argue that institutional pressures are often country-specific and essentially shape an organization's context.

"In any society, the size of the landmass of the country and the population and the general infrastructure will affect the way business can operate and HRM can be

conducted. The wealth of the country and the mix of formal and informal economies, the basic education system, the role of the government through tax and other fiscal regimes, social security programmes, the healthcare system, skills levels and the labour market in general are all largely beyond the control of individual businesses, however dominant they may be in the local economy. The nature of the legal system is fundamental to the way society works and businesses have to adapt to that and to the legislation that exists. The kind of politics and the political leanings of the government are critical factors.” (Brewster & Vaiman, 2015, pp. 8-9)

The authors describe the national framework of an employing organization as determined by institutional circumstances. These pressures stem from a country’s economic resources, legal regulations, education, social security and politics. When outlining the research of comparative international HRM, scholars draw a heterogenous landscape on the adoption of HRM and SHRM practices (e.g., Goergen et al. 2012; Andor, 2019; Diaz Carrion, et al., 2020). Goergen et al. (2012) discovered that the extent of adoption of SHRM-practices is higher in Nordic European countries than in Central European countries. Another research conducted by Andor (2019) emphasizes the East-West imbalances in the European Union, arguing that unionization levels, the extent of collective bargaining and social security are less pronounced in the countries from the enlargement of the EU in 2004. Moreover, Diaz Carrion et al. (2020) observed different adoption levels of SHRM between Liberal Market Economies (LMEs) and Coordinated Market Economies (CMEs), whereby in the latter the adoption levels were higher. The heterogenous picture of SHRM in Europe is supported by research conducted by Ehnert et al. (2013) and Tregaskis and Brewster (2006) who concluded a non-convergence of HRM practices in the EU.

There is an heterogenous picture on the convergence/divergence debate as well as on the adoption levels of SHRM, which gives reason to conduct further research on the topic.

As implicit in this thesis’s introductory part, one objective is to uncover the role of the EU towards the convergent adoption of SHRM of European organizations. A fundament is shaped by Brewster (1995) who advocated for a distinct European model for HRM. He argues that European organizations are shaped by a distinct environment, which includes restricted autonomy at the national and supranational level, trade union involvement and the stakeholder economy. Streuer and Konrad

(2009) shape the narrative that EU institutions essentially shape the application of CSR-related practices. Ehnert et al. (2013) further recognizes the European Commission's efforts to develop a convergent European SHRM.

These efforts are observable by the numerous releases of European Commission's Directives and policies directed to SHRM. There are Directives released to tackle discrimination at work such as the Directive 2006/54/EC (European Commission, 2006a) on equal opportunities and equal treatment of men and women in matters of employment and occupation. The Directive on Parental Leave 2010/18/EU (European Commission, 2010) and the updated Directive on Parental Leave 2019/1158 (European Commission, 2019e) to regulate the minimum leave granted by employers after a child's birth, which established a legislative directory on a minimum of four months of paid parental leave and further regulated the split of the parental leave agreement between care givers. Also, initiatives issued by European Institutions such as the European Pillar of Social Rights sets standards on an inclusive and fair working environment in Europe (European Commission, 2017a). Within this program, the European Commission released action plans and frameworks to enhance employment opportunities, secure employment, training and life-long-learning, occupational health and safety, equality and non-discrimination, fair wages, work-life balance and involvement of workers (European Commission, 2017a). A more detailed look on the European Commission's effort to SHRM will be given in the following section, whereby these will be additionally aligned within an established SHRM framework in the later part.

When considering the efforts of the EU institutions in accordance with the heterogenous adoption of SHRM across the EU, the question arises if convergence within EU countries in respect to SHRM-practices exists and what are forces that shape and promote this state.

“What kind of convergence can be observed in the application of sustainable human resource management in firms located in different European countries and how can it be explained?”

The following chapter introduces evidence on the impact of normative pressures imposed by European institutions which then gives evidence on the supranational role towards convergence.

2.7.2 Impact of EU-policies on SHRM

The Directive 2019/1158 (European Commission, 2019d) has introduced paternity leave which is defined as job-protected leave from work for fathers or equivalent second parents after a child's birth for purpose of providing care (European Commission, 2019d, p. 8). The Directives aim is to "encourage more equal sharing of caring between women and men, and to allow for the early creation of a bond between fathers and children" (p. 3). The regulation states that fathers or second parents are entitled a minimum leave of 10 working days and are entitled to be compensated on an adequate level, which is at least 66 % of previous earnings. While some countries already have paid paternity leave agreements such as France, Spain and Finland, other countries have no paid paternity leave regulations such as Germany, Italy, Austria or Slovakia (see figure 4) which will require major legislative changes until the Directive comes into force in April 2022 (European Commission, 2019d).

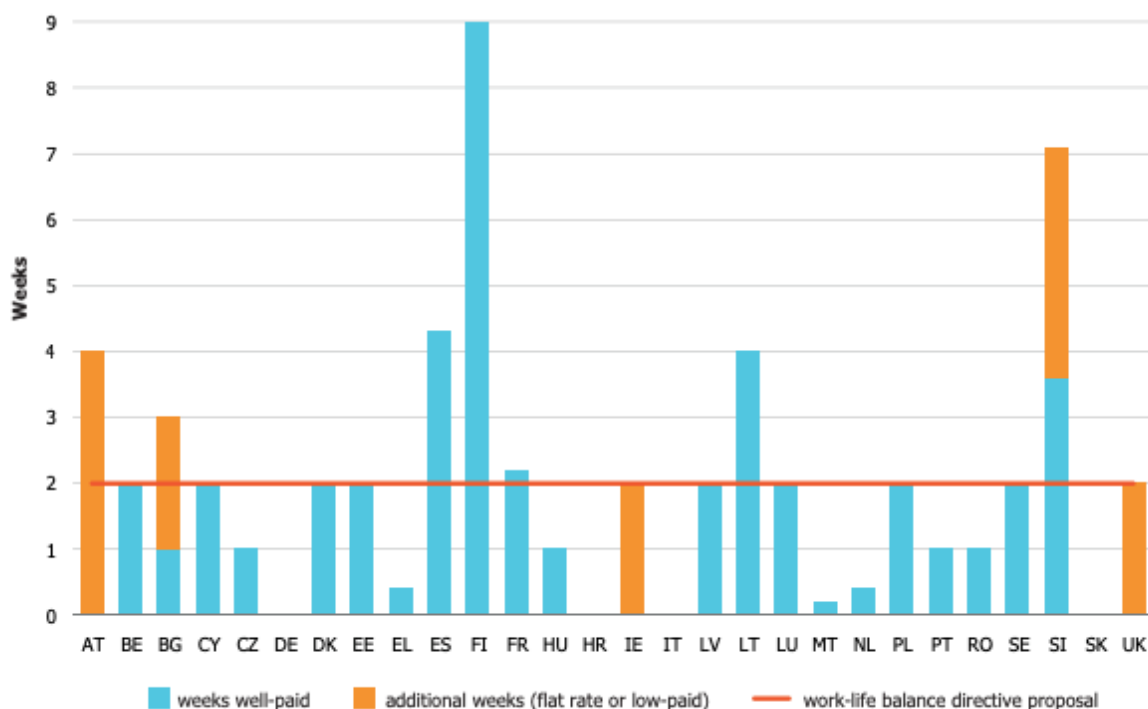


Figure 4 Paternity Leave Regulations in the EU (European Commission, 2018b, p. 3)

The effect of the EU-Directive is already observable in Italy (EuroDev, 2021). Italy has successively increased the number of compulsory paid paternity leave days from

four to seven in 2019 as a reaction of the Directive's introduction. The latest amendment came into force in 2021, which increased paid paternity to ten days to be in compliance with EU legislation (EuroDev, 2021).

Recognizing the heterogeneous regulations on paternity leave and the need of enhancing gender-equality in childcare and work-life, the European Commission introduced the named Directive. While the paternity leave regulation is the first of its kind on the EU-level, the non-transferable parental leave regulation has been updated and extended from the Directive 2010/18 (European Commission, 2010). The Directive regulates non-transferable parental leave and increases the minimum period of parental leave from two months to four months with the „purpose of ensuring that at least two months of parental leave is available to each parent exclusively and that cannot be transferred to the other parent, is to encourage fathers to make use of their right to such leave. It also promotes and facilitates the reintegration of mothers in the labor market after they have taken a period of maternity and parental leave“ (European Commission, 2019d, p. 3). The overall objective of this Directive is hence promoting gender equality and work-life balance (European Commission, 2022b). The EU introduced non-transferability/individual entitlement of paternal leave to encourage fathers to be more involved in childcare. According to the European Commission, the dedicated leave entitlements foster the bond between fathers and children, promote sharing domestic work, encourage women in employment, and generally enhance gender equality (2018b). Moreover, according to studies cited within the European Commission's publication (OECD, 2016; van Belle, 2016) the non-transferability regulations led to an increase of father's uptakes of parental leave in several EU countries following the “take-it-or-lose-it”-policy introduction within the Directive 2010/18. However, fathers' parental leave shares are still low – which the EU reacted to by not only increase of the non-sharable part but also forced adequate compensation levels within the Directive 2019/1158 (European Commission, 2019d).

Another area that is frequently addressed at the EU-level and is an important topic in SHRM, is occupational health and safety (OHS) (Papalexandris & Nikandrou, 2017). The Directive 89/391/EEC (European Commission, 1989), named “Occupational Safety and Health (OSH) Framework Directive” builds the basis of minimum requirements on health and safety at work of European organizations (European

Commission, 2022p). The Directive, for instance, sets obligations on employers to take preventive and protective measures such as first aid, firefighting and evacuation of employers. Furthermore, training and education on such measures are appointed to be an employer's responsibility, next to the provision of any means to reduce workers' risks to harm their health (European Commission, 1989). Several publications such as the "Community Strategy on Health and Safety at Work 2002-2006", the "Community Strategy on Health and Safety at Work 2007-2012" as well as the "Strategic Framework on Health and safety at work 2014-2022" and "Strategic Framework on Health and safety at work 2014-2022" were introduced by the European Commission to foster employers' health and safety at work (European Commission, 2022p). The most recent evaluation assessed the practical implementation of the OSH related directives and policies among the member states and concluded that commission's effort on improving OHS in the EU has been effective (European Commission, 2022p). The working paper states that "the effectiveness of the OSH framework, the available statistical data shows that both the incidence and the number of accidents at work have considerably decreased over the evaluation period" (European Commission, 2018a) p. 70.

The preceding outline on selected EU Directives and its impacts, together with the scholarly notion that EU-context affect HR-practices (e.g., Mayrhofer & Brewster, 2005; Streuer & Konrad, 2009), produce the following propositions to be tested within the empirical research.

Proposition 1: Policies from European institutions increase SHRM-practices across firms located in the European Union as reported in sustainability reports.

Proposition 1a: The increase in SHRM-practices can be explained through formal coercive pressures posed by European institution's directives.

Proposition 1b: The increase of SHRM-practices can be explained through informal coercive pressures created through European institutions' publications.

Proposition 1 and its sub-propositions recognize the overall increase in SHRM measures derived from the preceding chapter, that describes the effect of the

coercive pressure created by European institutions. According to Farndale & Paauwe (2007) legislation is the primary driving force for the adoption of HR practices (see subsection 2.4). As indicated by Proposition 1b) legislative measures, such as the imposition of minimum wages, or in case of EU-level, the imposition of minimum parental leave days. However, not only legislation directly affecting certain organizational practices produces coercive pressures. Informal coerciveness as opposed to formal coerciveness posed by (supra)-national institutions may affect policies without dictating mandatory conformity (Othman, Darus, & Arshad, 2011). As observable in the implementation of LGBTQ-policies illustrated by the research of Everly and Schwarz (2014) described in subsection 2.4, non-coercive regulations can pose an opportunity of legitimacy to companies and create a similar effect on isomorphism as formal coerciveness. Hence, policies and measures implemented by European Institutions do not necessarily mandate legislative conformity. Despite of having no mandatory character, EU-level recommendations, proposals, and communications might impact companies' SHRM- practices because of the creation of an opportunity to gain legitimacy as proposed by Lewis et al. (2019) and subsequently an increase in SHRM- practices might be observed as reflected in proposition 1b). Proposition 1a) refers to the effect of formal coercive pressures have in company practices due to the dictation of legal requirements, leading to a positive relationship with SHRM practices.

Deephouse (1996) as cited in Mellahi et al. (2013) states that isomorphic tendencies are significant in explaining convergent organizational practices among a set of organizations at a particular point in time. Hence, the authors state that isomorphic pressures suggest convergence in macro-level considerations (Mellahi, Demirbag, Collings, Tatoglu, & Hughes, 2013).

Recognizing the converging impact of coercive pressures posed by EU-institutions in theory and taking into consideration the overall notion that coerciveness produces isomorphism in the HRM context the following proposition is introduced:

Proposition 2: Convergence regarding SHRM-practices as reported in sustainability reports in European firms can be observed.

However, the European Commission poses minimum requirements, whereby member states are free to choose specifying regulations. Within the case of parental

leave regulations for instance, there are substantial differences among paylevels which the most recent Directive has not specified yet. The Directive did not impose minimum pay levels for leave entitlements, causing substantial differences among European Countries with regards to the percentage of fathers uptaking the entitlement. However, the overall direction signaled an increase in overall uptakings in the EU. Argueing that, EU-level regulations indicate a tendency towards a common fundamental regulation without imposing specificities in line with the evidence that various studes indidcate that the pluralistic nature of the European Union acts as an inhibitor to final convergence (e.g., Farndale et al. (2017).

Proposition 2a: Coercive pressures posed by European institutions are positively related to directional convergence among European firms with regards to SHRM-practices as reported in sustainability reports.

Nevertheless, in institutional theory, normative and mimetic pressures exist as outlined in section 2.4. According to researchers, normative pressures are impactful in shaping organizational behavior (e.g., Tsai, 2010; Najeeb, 2014; Krausert, 2017; Martinez-Ferrero & Garcia-Sanchez, 2017) (see subsection 2.4). Krausert (2017) as cited by Lewis et al. (2019), proposes that normative isomorphism associated with the professionalization of HRM professionals constrains firm level HRM practices. Within this analysis, where sustainability reports are examined, the observation of Waddock (2008) is especially relevant: reporting standards and voluntary frameworks on disclosures, amongst others, execute normative pressures and drive convergence. Waddock refers to the Global Reporting Initiative that is promoting convergence as “it specifies a way of thinking about the responsibilities of firms that comes to be essentially taken for granted in relevant institutions” (Waddock, 2008).

Hence, the next sub-proposition is posed as follows:

Proposition 2b: Normative pressures are positively related to directional convergence among European firms with regards to SHRM-practices as reported in sustainability reports.

With regards to mimetic pressures, imitation of competitors occurs when uncertainty is present. In the topic of SHRM Diaz-Carrion et al. (2017) state that HR-practices

from best players are mimicked in order stay competitive (see subsection 2.4). Another research illustrated that recruiting practices are homogenizing due to mimetic pressures (Williamson & Cable, 2003). Furthermore, Mellahi et al. (2013) attribute a degree of mimetic pressures within the best-practice/dominance effect in HRM established by Pudelko and Harzing (2007). According to the research of Mellah et al., the observed convergence in HRM practices among MNEs located in Turkey, can be partially explained by the premise of MNEs reaction to uncertainty in mimicking HR best practices within the MNEs context. Having in mind also the research conducted by Chapman et al. (2018), which indicated that employers imitate hiring practices, despite lacking proved effectiveness, underpins the impact of mimetic pressures beyond the dominance-effect theory. Hence, the theory proposes a positive relationship of mimetic pressures and directional convergence in SHRM across:

Proposition 2c: Mimetic pressures are positively related to directional convergence among European firms with regards to SHRM-practices as reported in sustainability reports.

The research within this thesis aims to add on the study field of comparative sustainable HRM in the European Union with a novel methodology that aligns SHRM-principles, EU-directives and reporting guidelines. The analytical framework is developed in the following and serves as the foundation of the data preparation.

2.8 SHRM, GRI and EU Framework

For the purpose of this research, to analyze the institutional environment and its effects on convergence in the application of sustainable practices in HRM across countries in the European union, it is essential to define concrete practices and policies that are considered and reported as such. Resulting from the conducted literature review, the GRI-Framework and EU policies, a framework is developed (see figure 5). The table in figure 5 further shows linkages of sustainable HR practices with EU directives and policies. The basis of the formulated practices is mainly composed of.

- 1) the research done by Hronová & Špacek (2021) and Ehnert et al. (2013)
- 2) the Global Initiative Reporting Standards (Global Reporting Initiative, 2020a)
- 3) Directives, policies and proposals of European Institutions.

Furthermore, the concrete HR-policies and practices are matched with measures as proposed from the GRI-framework (Global Reporting Initiative, 2020a). The table will later facilitate the data preparation and analysis of sustainability reports. The section starts with an outline on sustainability reporting and is followed by the development of SHRM-dimensions based on the reviewed models and other scholarly work cited accordingly.

2.8.1 Sustainability Reporting

The emergence of societal awareness on sustainability has been inevitable in the current decade. Economic actors are not seen as sole market players and stakeholder interests are no longer limited towards profit and loss. Firms are in an ongoing dialogue with societal actors about their practices and policies with the responsibility of contributing to a more sustainable future. Hence, Sustainability Reporting has been gaining accelerating awareness since the past 20 years and has been established as an instrument to communicate a firm's efforts towards sustainability (Kolk, 2004; Reydinls & Yuthas, 2008).

Hereby, the motives and motivation for the non-financial disclosures are various: Legal requirements, reputation, strategy, market-lead, publicity, and media, internal and external transparency, financial objectives, value creation are a few to name (Kolk, 2004; Nazari, et al., 2015). From a theoretical perspective, legitimacy theory or stakeholder theory are often connected with the disclosure of firms' corporate sustainability practices (Guthrie, et al., 2006; Deegan, 2007). Legitimacy Theory suggests that there is a social contract between organizations and society, and that the disclosure of a socially responsible image is a tool for firms to communicate their legitimating actions, which are in line with a society's norms, values and expectations (Deegan, 2002). Stakeholder Theory, however, essentially assumes sustainability reporting as a tool to meet stakeholder expectations and prove the firm's accountability. Within this context Guthrie et al. (2006) is cited: "Stakeholder theory

highlights organizational accountability beyond simple economic or financial performance" (p. 256).

As there were no binding frameworks and requirements as there is for financial reporting, sustainability reports were diverging, and thus, lacked consistency and comparability (Kolk, 2004). To counteract this issue, the Global Reporting Initiative (GRI) introduced a set of principles and guidelines to help ensuring benchmarking, consistency and comparability. Although there are other frameworks in this field, the GRI is the most influential and the most applied (Kolk, 2004).

For this reason, the GRI-standards are subject of this research as well and build the basis of the following framework.

2.8.2 SHRM Principles and EU Policies



Figure 5 SHRM Principles (Source: Personal Collection)

The role of HRM in the context of sustainability is two folded (Cohen, Taylor, & Muller-Camen, 2012): First, HRM is a tool to foster organizational sustainability, meaning that the business function serves as a tool to implement the overall sustainable business strategy. Second, the HRM practices themselves are performed

more sustainable. Cohen et al. suggests attributing equal attention to both dimensions.

With the literature reviewed, the subsequent SHRM principles and HR practices were identified. Furthermore, GRI-guidelines and metrics were assigned to the dimensions within the table in section 2.8.9. Additionally, for the purpose of the upcoming analysis, policies and directives from the European Commission are connected to the specific SHRM categories. The following chapters introduce the SHRM dimensions and give a more detail look on the corresponding and related EU-measures.

It is important to note, that the dimensions often overlap and reinforce each other thus, a strict classification is debatable.

2.8.3 Diversity and Inclusion

The dimension of diversity has been leveraged by the economic considerations of SHRM (see subsection 2.3), where it has been shown that a diverse workforce contributes to the rarity and inimitability of human capital. Therefore, within the SHRM framework developed by Papalexandris and Nikandrou (2017) the dimension can be assigned to the strategic perspective in addition to the sociological perspective, given that diversity in staffing reflects the pluralism in society and hence, contributes to raising awareness towards minorities.

This dimension is measured and reported in a number of ways, whereby the guiding principle is the equality and non-discrimination of employees or potential hires (Ehnert, 2006; Cohen, et al., 2012; Hronová & Špacek, 2021). Wirtenberg et al. **(2010)** further coins the term multiculturalism in connection to diversity, highlighting the notion of cultural diversity of the workforce. This overarching SHRM-principle contains of gender equality (in leadership), transparent and equal remuneration, the inclusion of disabled or disadvantaged people, racial justices and inclusion of elderly people **(Cohen, Taylor, & Muller-Camen, 2012)**. In sustainability reporting several indicators hint towards the consideration of the principle. According to the GRI reporting guidelines **(Global Reporting Initiative, 2013)** metrics for the adherence are numbers breaking down the employees according to gender, age, minority membership and other relevant indicators of diversity. Several guidelines and communications from the European Commission emphasize the importance of employee representation as presented in figure 6. The following measures taken by

European Institutions are listed subsequently while highlighting the SHRM-policy touched upon. Following that, the presented table provides an overview on national enforcements related the EU-measures and/or SHRM-policies.

Gender Equality in Staffing

Directive 2006/54/EC regulates, inter alia, the equality in employment and working conditions between men and women. The Directive prohibits gender discrimination in recruitment and access to employment (European Commission, 2006b):

„there shall be no direct or indirect discrimination on grounds of sex in the public or private sectors, including public bodies, in relation to:

(a) conditions for access to employment, to self-employment or to occupation, including selection criteria and recruitment conditions, whatever the branch of activity and at all levels of the professional hierarchy, including promotion;“ (European Commission, 2006b)

Gender Equality in Governing Bodies

The **Proposal Directive “on improving the gender balance among non-executive directors of companies listed on stock exchanges”** proposes a quota of 40 % of the underrepresented sex on corporate directory boards (European Commission, 2012a).

Within the umbrella strategy “EU Gender Equality Strategy 2020-2025, the proposed Directive eventually comes into force after more than 10 years, having its transposition required by June 2026. The European Commission is drafting a binding Directive with a women quota of 40 % for non-executive directors and 33 % among all directors for EU companies listed in the EU stock exchange index (European Commission, 2022m).

Equal Pay

The Commission Recommendation 2014/124/EU encourages the principle of equal pay for equal work by proposing member states to enforce national law by recommending four action plans (European Commission, 2014c):

- an employee’s right to request information on gender pay levels for the same work or work of equal value;
- an employer’s duty to report on average gender pay levels by category of employee or position;
- an employer’s duty to conduct an audit on pay and pay differentials on grounds of gender;

- Collective bargaining measures to ensure that the issue of equal pay is discussed at the appropriate collective bargaining level

Directive 2006/54/EC implemented the principle of equal pay for the same work or for work for equal value (European Commission, 2006b). The **2017 – 2019 EU Action Plan** on tackling the gender pay gap further sets objectives on combatting the gender pay gap in Europe by the following key principles: improving the application of the equal pay principle, combating segregation, tackling the care penalty, uncovering inequalities and stereotypes, valorizing women’s skills, information and transparency on the gender pay gap and enhancing partnerships to commonly combat the gender pay gap. (European Commission, 2017)

Protection against Discrimination in Employment

Directive 2000/78/EC sets a general framework for equal treatment in employment and occupation “empowering it to combat discrimination based on religion or belief, age, disability and sexual orientation on the labour market” (European Commission, n.d.). The Directive describes minimum general rules, within its scope member states are required to transpose, such as implementing employment access, vocational training as well as employment and working conditions making a reasonable change to enable disabled people to work.

Directive 2000/43/EC further, called the Anti-Racism Directive, creates a framework to combat discrimination and unfair treatment due to ethnic origin (Federal Anti-Discrimination Agency, 2022), including non-discrimination of people with ethnic minority membership in occupation.

To support queer rights, the European Commission published the “**List of Actions to Advance LGBTI (lesbian, gay, bisexual transgender and intersex) Equality**” in December 2015, encouraging firms to be inclusive workplaces. For that case, the EC set up a platform, the diversity charter, for businesses to exchange their LGTBI inclusion strategies in 2010 (European Commission, 2015).

SHRM-Policy	EU- Policy	Implementation Deadline	National Enforcement and Date Passed			
			Austria	Croatia	Finland	Portugal
Gender Equality in staffing	Directive 2006/54/EC (European Commission, 2006b): <i>equal opportunities for women and men for accessing</i>	August 2008 (European Commission, 2006b),	Federal Equal Treatment Act, enacted 2004 (Federal Ministry of Labour, Social Affairs and Consumer	Anti-Discrimination Act, enacted 2008 (European network of legal experts	Non-Discrimination Act, enacted 2004 (Ministry of Employment and the Economy,	Equal Treatment Act, 2009 (European network of legal experts in gender equality and

SHRM-Policy	EU- Policy	Implementation Deadline	National Enforcement and Date Passed			
			Austria	Croatia	Finland	Portugal
	<i>occupation</i>		Protection, 2016)	in gender equality and non-discrimination, 2021)	2019)	non-discrimination, 2021)
Equal Pay	2014/124/EU Commission Recommendation strengthening the principle of equal pay (European network of legal experts in gender equality and non-discrimination, 2021) Action Plan on tackling the gender pay gap, 2017 (European Commission, 2017)	n/a; non-binding	Biannual Pay Reporting Duty, 2011 (European network of legal experts in gender equality and non-discrimination, 2021)	No specific actions taken	Pay reporting duty and pay auditing duty every 2-3 years, 2005 (European network of legal experts in gender equality and non-discrimination, 2021) Gender Equality Ombudsman: protected employees information right on pay data, 2014 (International Labour Organization, n.d.)	Law no. 60/2018: annual reporting duties segregated by gender, 2019 (European network of legal experts in gender equality and non-discrimination, 2021)
Inclusion of people with disabilities and ethnic minority membership	Directive 2000/78/EC (European Commission, 2000) Directive 2000/43/EC Race Equality (Federal Anti-Discrimination Agency, 2022)	December 2003	Law on equal treatment, 2004; (Immigration of Refugee Board of Canada, 2014) Disability Employment Act: for every 25 employees one disabled person employed or obligation to pay compensation tax, 1998 (Federal Ministry Republic of Austria, 2020)	Anti-Discrimination Act, 2009 (Düvel, Schömann, & Clauwaert, 2014);	Equality Act implementing the Directive, 2003; (Immigration of Refugee Board of Canada, 2014)	New Labour Code implementing the Directive 2003; (Immigration of Refugee Board of Canada, 2014)

SHRM-Policy	EU- Policy	Implementation Deadline	National Enforcement and Date Passed			
			Austria	Croatia	Finland	Portugal
Gender Diversity of Governing People	Directive proposal for gender balance on corporate boards, 2012 (European Commission, 2012a)		30 % women quota on advisory boards in publicly listed corporations over 1000 employees; 2018 In state owned companies 40 %; 2020 (Federal Chancellery Republic of Austria, 2020)	No gender quota law (The Office for Gender Equality, Government of the Republic of Croatia, 2019)	No gender quota law (Policy Department for Citizens' Rights and Constitutional Affairs, 2021)	33% gender quota on listed companies; 2018 (Policy Department for Citizens' Rights and Constitutional Affairs, 2021)

Figure 6 Overview of EU and national regulations on non-discrimination and diversity

2.8.4 Long-term Employment

HR-practices directed to the retention of employees touch upon several aspects: diversity, health, safety, wellbeing, fit, compensation, flexibility, type of employment, are a few factors that influence employee turnover (Ehnert, 2006; Hronová & Špacek, 2021). With regards to the presented SHRM models (see subsection 2.3), a strategic perspective and a continuity approach can be assigned (De Prins, et al., 2014; Papalexandris & Nikandrou, 2017). Hence, the main credo within this category is to align employment strategy with a companies' long-term strategy by taking into account demographic changes, technological trends and market developments (Cohen, Taylor, & Muller-Camen, 2012). It is suggested evaluating a company's sustainable employee focus in respect to the following considerations (Labuschagne, Brent, & van Erck, 2005): the ability to create job opportunities, measured by the GRI-indicator stating the total number of new hires. Another consideration is the employment stability, taking account employee turnover rates and contract durations. An indicator for a long-term employee focus is also the number of contingent workers as they indicate the impediment of job security and push turnover rates (Hronová & Špacek, 2021). The authors and the GRI framework (Global Reporting Initiative,

2020) propose to take into account the number of parental leave, coinciding with the European Commission's efforts as well as the GRI framework (2013, p. 17), introducing the metric of return-to-work-rates. Another aspect for focusing on employee retention is the introduction of welfare programs, which foster the employee affiliation (Global Reporting Initiative, 2020b). This strongly coincides with employee-wellbeing and health, which is why this aspect is introduced within that dimension earlier.

Employee and Employment Matching

In the briefing document "Matching skills and jobs in the European Union" published 2016 by the European Parliament, the importance of overcoming skills mismatches along with the EU's initiatives fostering efficient matching of skills demand and supply is explained. Accordingly, the European Commission's efforts aim at facilitating employee mobility and removing administrative barriers (EC Communication New Skills for New Jobs 2008, Europe 2020 strategy "an agenda for new skills and jobs") , investing in skills improvement (Lifelong Learning Programme) and providing financial support by structural funds (European Social Fund, European Globalisation Adjustment Fund, European Agricultural Fund for Rural Development and European Skills, Competences and Occupations framework). Moreover, the European Commission is continuously investing in the improvement of the European Network of Employment Services, a supranational employment network collaborating with national Employment Services (European Parliament, 2016).

Within the publication, the European Parliament particularly calls public actors and private actors to actively participate in tackling skills mismatch. The following propositions are made towards employers:

- "Encouraging employers to take the initiative. For example, in the case of a genuine skills shortage employers could, in the short term, adjust their skills demand, for instance by hiring less qualified workers and upgrading them to the required level;
- Still at the employers' level, safer working conditions can attract workers possessing the required skills. Furthermore, flexible arrangements and facilities at the workplace (e.g. part-time work) can also contribute to filling employment gaps;" (European Parliament, 2016)

While the publication along with the EU initiatives does not have a compulsory character, EU's strong focus on employee-employment matching becomes evident. National public employment services recognize the challenge of skill matching and implemented active labor market policies focusing on matching and anticipating skills for the current and future job market (CEDEFOP -, 2022). The following table shows selected measures taken by national public employment services and governmental bodies explicitly towards skill mismatch. However, it is to note that the policies are not explicitly connected to the European Commission's Communication.

Flexibility and Security

Flexicurity is the EU's strategy aiming to simultaneously enhance employers' need for flexibility and employees' need for security (European Commission, 2022d) . Within the framework strategy, the European Commission has published a **Communication “Towards Common Principles of Flexicurity”** which sets out, inter alia, the agenda on flexible and secure contractual arrangements (European Commission, 2007). The Communication mainly focuses on combining social protection and labor market flexibility, whereby the subsequent national enforcements differ (ICF GHK, 2012). Since the EU-instruments are considered in respect to corporate SHRM measures within this thesis, the impact examination focuses on the impact of selected national labor regulations. Within the evaluation paper (ICF GHK, 2012) implemented changes in contractual arrangements following the Commission's communication on the EU-Flexicurity strategy were examined per member state. The second row of the subsequent table shows changes by countries with regards to standard and non-standard workers (excluding self-employed) as examined by the evaluation report commissioned by the European Commission and complemented by findings from academic assessment papers (Bejakovic, 2014; Zartaloudis & Kornelakis, 2017).

Creation of New Jobs

EU's importance of full employment is manifested in various publications (European Commission, 2022e). While many efforts are directed on creating intra EU labor mobility to overcome mismatches and thus push employment levels (e.g., EC Communication New Skills for New Jobs 2008, Europe 2020 strategy “an agenda for

new skills and jobs”), the publication “**Employment Package**” which is a set of set of policy documents published by the European Commission (European Commission, 2014a) focuses on creating new job opportunities as one of three key areas. The publication further evolves around restoring labour market dynamics and governing employment policies.

One aspect within the recommendations on supporting job creation is the encouragement of employers to create new workplaces as stated in 1.1. “Creating the right kinds of incentives and hiring subsidies should motivate employers to engage in net new recruitment, thus creating jobs that would otherwise not be created.” (European Commission, 2014a). Furthermore, the encouragement of job creation involves improved labor market reforms especially towards unemployed, young and disadvantaged people, the conversion of undeclared work into regular employment, facilitation of entrepreneurship and self-employment subsidies. Employment subsidies are mostly directed towards young and inexperienced people, elderly workers, the long-term unemployed and job seekers with disabilities. Member states have launched their own programmes funded partially by the European Social Fund to tackle their problem areas regarding unemployment.

SHRM-Policy	EU- Policy	Implementation Deadline	National Enforcement and Date Passed			
			Austria	Croatia	Finland	Portugal
Employee-employment matching	Commission Communication New Skills for New Jobs – 2008 (European Commission, 2008a) Briefing Document of the European Parliament 2016 (European Parliament, 2016)	n/a	e.g., AMS Standing Committee on New Skills – 2009 (CEDEFOP -, 2022)	e.g., Croatian Public Employment Service – Measures for Gaining First Work Experience – 2009 (CEDEFOP -, 2022)	e.g., Door to Learning, European Social Fund Project - 2008 (CEDEFOP -, 2022)	e.g., Active Life Measure – Qualified Employment – 2013 (CEDEFOP -, 2022)

SHRM-Policy	EU- Policy	Implementation Deadline	National Enforcement and Date Passed			
			Austria	Croatia	Finland	Portugal
Flexibility and Security	Commission Communication: "Towards Common Principles of Flexicurity: More and better jobs through flexibility and security (European Commission, 2007)	n/a; non-binding	Reform of the working time legislation - 2008, inclusion of self-employed workers in social insurance schemes 2007, balancing flexibility and security for disabled workers (ICF GHK, 2012)	Revision of the Labour Act in 2014 granting more flexibility in working time, night work, rest, temporary employment ("extension of the period in which the user can use the same assigned worker") (ICF GHK, 2012)	Pension system reform (flexible retirement age between age 63-68) - 2008 (ICF GHK, 2012)	Revision of the Labor Code 2009: e.g. working time flexibility, encouragement of open-ended contracts by monetary social security reductions for employers) (Lima & da Paz, 2009; Zartaloudis & Kornelakis, 2017) Expenditure increases within Life Active Labour Market Policies (ICF GHK, 2012)
Creation of New Jobs		n/a	Operational Programme Employment Austria 2014-2020: Enhancing educational and qualification levels directed to young persons, including migrants, promoting social inclusion in high poverty risk groups and adaption of work organization within companies fostering integration of older persons and persons with health	ESF Operational Programme Efficient Human Resources 2014-2020, focusing on the creation of employment for the youth, fostering sustainable and quality employment, investing in educational and vocational training and technical assistance; 2014 (European Commission, 2022g)	Sustainable growth and jobs 2014-2020- Structural Funds Programme of Finland, focusing on supporting entrepreneurs hip, investments in Research & Innovation, combating youth unemployment and social inclusion (creation of 12,700 jobs) (European Commission, 2022j)	Competitiveness and Internationalisation Programme, promoting job creation, supporting sustainable and quality employment, labour mobility, enhancing the competitiveness of SMEs and investments in research, technology and innovation – 2014 (European Commission, 2020c)

SHRM-Policy	EU- Policy	Implementation Deadline	National Enforcement and Date Passed			
			Austria	Croatia	Finland	Portugal
			problems; 2014. (European Commission, 2022f)			

Figure 7 Overview of EU and national regulations on long-term employment

2.8.5 Training and Development

In conjunction with the Continuity dimension of the ROC-model (De Prins, Van Beirendonck, De Vos, & Segers, 2014), employability is a crucial subject in sustainable HRM which is similliarly adressed by Cohen et al. (2021). “Providing a work environment in which employees thrive through training, promotion opportunities or enriching lateral moves, and adequate supervisroy support and recognition can lead to positive impacts from the sustainable HRM system created “ (Cohen et al., 2012, p. 10). Within the RBV discuission, it was emphasized that employee development plays a vital role for companies to leverage competitive advantage from their high-performing workforce.

Furthermore, consistent training and skill enhancement is the key of innovation. Especially with the rapid rise of new technology, timely employee upskilling is crucial (Hronová & Špacek, 2021). Another aspect is the education of employees towards sustainable behaviors, including education on health-related topics and eco-friendly actions (Cohen, Taylor, & Muller-Camen, 2012), aiming towards fulfilling the societal responsibility of SHRM. Cohen et al. extend this field by aligning compensation depending on the achievement of sustainability goals in managerial functions.

Provision of Training

Directive 2019/1152 addresses, amongst others (see subsection 2.8.7), “the right to receive mandatory training required to carry out the job cost-free (such training shall be provided to the worker free of cost, shall count as working time and, where possible, shall take place during working hours” (European Commission, 2019c). The Directive is further examined in subsection 2.8.7.

The most recent **European Skills Agenda**, which is a 5-year plan composed 12 flagship actions aiming to support individuals and businesses to attain better skills in order to foster employability and sustainable competitiveness. The European Skills Agenda of 2016 and 2020 is the corresponding Commission action for the first Principle of the European Pillar of Social Rights released in 2016 (European Commission, 2021f). The first action “Pact for Skills” as highlighted in the 2020 version addresses businesses to collaborate within the skills development pact in Europe. Private and public organizations are encouraged to join the pact and commit within up-and reskilling measures and collaborating within networking, knowledge and resource hubs by offering platforms to disseminate and fund digital and green knowledge. In a factsheet published by the European Commission in December 2021, 500 companies from five sectors have signed the pact (2021).

Principle one of the **European Pillar of Social Rights** demands inclusive access to education, training and lifelong learning for every European citizen, emphasizing the importance of continuous skill attainment for workers: “Everyone has the right to quality and inclusive education, training and life-long learning in order to maintain and acquire skills that enable them to participate fully in society and manage successfully transitions in the labour market” (European Commission, 2017a).

SHRM-Policy	EU- Policy	Implementation Deadline	National Enforcement and Date Passed			
			Austria	Croatia	Finland	Portugal
Training and Development	Directive 2019/1152 – paid mandatory training	July 2022	Already complied within Arbeitszeitgesetz; (Arbeiterkammer, 2022); no major changes expected (CMS, 2022)	Already complied within Croatian Labour Act, Part V; 1995 No major changes expected (CMS, 2022)	Already complied within the Act on Collaboration in Enterprises 2007; additionally: mandatory job-related training > 30 employees No major changes expected (OECD, 2020)	Already complied within Portuguese Labour Law, no major changes expected (CMS, 2022)
	European Skills Agenda	n/a; non-binding	n/a	n/a	n/a	n/a

SHRM- Policy	EU- Policy	Implementation Deadline	National Enforcement and Date Passed			
			Austria	Croatia	Finland	Portugal
	2016 and 2020 (European Commission, 2021f)					

Figure 8 Overview of EU and national regulations on training and development

2.8.6 Employee Well-being, Safety and Health

Within this aspect, occupational health, including the prevention of accidents at work, are included. The GRI suggests measuring this subdimension by the disclosure of corresponding management systems and services implemented, the strategy of risk assessment and preventive measures as well as and employee training of occupational health (Global Reporting Initiative, 2018).

Another aspect connected to employee well-being are corporate health measures regarding health care, disability coverage, life insurance, stock ownership, physical activities, nutrition and medical services. Aspects of work-life balance, such as paternity leave and retirement plans are included in this SHRM field. (Global Reporting Initiative, 2020b; Hronová & Špacek, 2021). Here the GRI-framework within the section 401 and 403 suggests disclosing information on related topics (Global Reporting Initiative, 2020b. Moreover, flexible working models and hours indicate the quality of work (Hronová & Špacek, 2021). The dimension touches upon the psychological perspective from the SHRM framework (Papalexandris & Nikandrou, 2017), as well as on the Respect notion of the ROC-model (De Prins, Van Beirendonck, De Vos, & Segers, 2014), as the focus lies on the overall health and safety of the employee.

Work-Life Balance for Parents and Caregivers

Directive 2010/18: The Directive dictates a minimum of 4 months of family leave with one month being transferable without defining compensation duties during parental leave (European Commission, 2022b)

Directive 2019/1158 updates the previous Directive and enforces access to family leave and flexible work arrangements and involves the following aspects (European Commission, 2019d):

- paternity leave: fathers right to take a minimum of paid leave of 10 days
- Non-transferability of two of the four months of parental leave
- carers' leave: right for personal care givers to take five leave days per year
- extended flexible working arrangements for parents of children up to eight years old

Occupational Health and Security

The **European Pillar of Social Rights** grants workers the right to a high level of protection of their health and safety at work. The legal basis constitutes from a number of Directives, whereby the **Framework Directive 89/391/EEC**, sets the minimum requirements for occupational health and safety in the EU. Starting from the early 1990s, an array of particular Directives focusing on specific aspects of health and safety, such as the Directive 90/270/EEC on display screen equipment or the Directive 2004/148/EC on exposure to asbestos at work, were released (European Commission, 2022c). Since the focus of this thesis is to examine the effects of European legislation and policies on companies by analyzing sustainability reports following the release or transposition dates, the Framework Directive and accompanying Directives are excluded.

However, more recent publications are available and are subject to analysis with regards to OHS implementation. The **EU Strategic Framework on Health and Safety 2014 - 2020** which puts its emphasis on supporting micro and small enterprises to implement effective occupational risk prevention, as well as on the prevention of new and emerging work-related diseases and demographic changes, is of relevance in this study (European Agency for Safety and Health at Work, 2019). According to the report of the European Agency for Safety and Health at Work, the EU Framework had effects on national OHS strategies as shown in the subsequent table.

Further to note is the renewed strategic framework on health and safety at work 2021-2021 which focuses on the following key objectives:

- “anticipating and managing change in the new world of work brought about by the green, digital and demographic transitions;
- improving prevention of workplace accidents and illnesses;
- increasing preparedness for any potential future health crises” (European Commission, 2021b)

Employee Benefits

The **Council Recommendation on access to social protection for workers and self-employed** was released in 2019 after a Proposal of the European Commission in 2018, implementing the **European Pillar of Social Rights**. Within the recommendation the following key points were addressed: implement and improve social security schemes for non-standard workers and self-employed and increase transparency and knowledge concerning social security systems (European Commission, 2019a). The recommendation addresses in particular, the access of social protection and employment benefits for non-standard groups such as contingent workers and part-time employees and the self-employed. The initiative calls on action on member states and companies that employ contingent workers, highlighting that the rising non-standard employment costs such as for temporary employment are offset by the increasing productivity of non-standard employees (European Commission, 2018c). While the analyzed countries had already complied with the objectives of the Council Recommendation, the focus on national measures taken were related to the Covid-19 pandemic (European Commission, 2019a). .

Working Time

Within the **EU's Working Time Directive 2003/88/EC** (European Commission, 2003) regulates the following rules for workers in order to comply with the Principle of Fair and Just Working conditions (Article 31, Charter of Fundamental Rights of the European Union) and with Principle 10 of the European Pillar of Social Rights "Healthy, safe and well-adapted work environment and data protection" (European Commission, 2022k):

- weekly working hours limited to 48 hours/day over a reference period of 17 weeks
- rest break after 6 hours of work
- daily rest period of 11 hours
- annual leave, fully compensated of a minimum of 4 weeks
- extra rights to night workers (max. 8 hours per 24 hours, free health assessments)

Furthermore, the directive regulates derogations to specific employee groups and sectors, granting member states to derogate from the regulations (European Commission, 2022k). In an implementation analysis published by the European

Commission in 2017, it is stated that member states defer from the minimum requirements in some aspects, such as the exclusion of domestic workers and public employees and opt-out regulations. Moreover, ambiguity in application of the rules with regards to more than one employment contracts are evident as shown in the following table (European Commission, 2017b). As a result of the deferring transpositions, the EC published a document assisting with the interpretation and implementation of the Directive in 2017 (European Commission, 2017b).

SHR-Policy	EU-Policy	Implementation Deadline	National Enforcement and Date Passed			
			Austria	Croatia	Finland	Portugal
Work-Life balance for parents	Directive 2010/18/EU (European Commission, 2010)	March 2012	Already mostly complied and exceeded; no changes implemented; parental leave duration possible for 2 years; non-transferability of 1 month not implemented; (do Rosário Palma Ramalho, Foubert, & Burri, 2015)	Already complied; improved national legislation beyond minimum requirement: duration of parental leave to 8 months (max 30 months); two months non-transferability, 2013 (do Rosário Palma Ramalho, Foubert, & Burri, 2015)	Already complied; Improved national legislation beyond EU minimum requirements; 158 fully paid days of parental on flat rate benefit leave; max. 3 years, 2012 (no compensation entitlement), one-month non-transferability, (do Rosário Palma Ramalho, Foubert, & Burri, 2015)	Already complied and exceeded; 3 months fully paid and 12 months part-time, additional leave up to 2, 3 or 4 years possible, non-transferability of 5 weeks for fathers; 2008 (do Rosário Palma Ramalho, Foubert, & Burri, 2015)
	Directive (EU) 2019/1158 (European Commission, 2019d)	August 2022	Already mostly complied; one-month non-transferable leave fathers "daddy month" unpaid, 2019 (Federal Ministry Republic of Austria Labour, 2019)	Already mostly complied; Introduction of compulsory 10 days of paternity leave, fully compensated August 2022 (Simmonds, 2021)	Already mostly complied; Introduction of 5 days of care leave; both parents' equal entitlement of parental leave of 160 days, 2022, 2 months non-transferability (Kemppinen, 2022)	Already complied; (European Association Working for Carers, 2020)

SHR-Policy	EU-Policy	Implementation Deadline	National Enforcement and Date Passed			
			Austria	Croatia	Finland	Portugal
Occupational Health and Safety	Strategic Framework on Health and Safety, 2014 – 2020 (European Commission, 2022c).	n/a	Implemented within the Occupational Safety and Health Strategy 2013 - 2020 Focus on Improvement of risk assessment and awareness for micro and SMEs; accident prevention, prevention of work related and diseases, training and information on OHS matters, demographic challenges as proposed by the EU strategy (European Agency for Safety and Health at Work, 2019)	Implemented by the Institute for the Improvement of Occupational Safety in accordance with the EU strategy (European Agency for Safety and Health at Work, 2022)	Implemented within the Policy for the work environment and wellbeing at work until 2030: Addressing, inter alia, the needs of SMEs, demographic challenges, new occupational diseases and new technologies and mental health as proposed by the EU strategy (European Agency for Safety and Health at Work, 2019)	Implemented within the National Strategy for Health and Safety at Work 2015-2020 Addressing demographic change, fostering international cooperation and the improvement of statistical data collection as proposed by the EU strategy (European Agency for Safety and Health at Work, 2019)
Employee Welfare Program and Benefits	Council Recommendation on access to social protection for workers and the self-employed, 2019 (European Commission, 2019a)	n/a	Already complied by the Austrian social security system; measures taken to improve pension schemes (Federal Ministry Republic of Austria, 2021)	Already complied within the foundations of the social protection systems: formal and effective coverage ensuring universal access, adequacy and transparency (European Commission, 2021d)	Already complied within the Finnish social security system, improvement measures within a social security reform focusing on the improvement of self-employed workers (Ministry of Social Affairs and Health, 2021)	Already complied within the Portuguese Social Security Framework Law; Improvements planned on transparency and access for atypical/informal workers and self-employed (Republica Portuguesa, 2021)

SHR-Policy	EU-Policy	Implementation Deadline	National Enforcement and Date Passed			
			Austria	Croatia	Finland	Portugal
Working hours and working time model	Directive 2003/88 (European Commission, 2003)	2006	Already complied within the Working Times Act; regular working time of 40 hours/week. 2018 changes to the weekly working time of 60 hours/week (prior 50h) without exceeding an average 48h/week in 4 months 25 working days of paid annual leave; (WKO, 2020) Application of the working time per worker Opt-out option for specific sectors (European Commission, 2017b)	Already complied within the Labour Law Act; regular working time 40 hours/week (max. 52 h/week exceptionally); paid breaktime of 30 min after 6 hours (European Monitoring Centre on Change, 2021) 20 working days of paid annual leave; Application of the working time per worker Opt-out option for specific sectors (European Commission, 2017b)	Already complied within the Working Time Act; regular working time 40 hours/week, (max. 48 hours/week) (European Monitoring Centre on Change, 2021) 25 working days of paid annual leave; (Ministry of Economic Affairs and Employment of Finland, 2022) Application of the working time per contract (European Commission, 2017b)	Already complied within the Portuguese Labour Code; Regular working time 40 hours/week (max, 50 hours/week in 2 months, 1 week may be 60 hours) 22 working days of paid annual leave; (Alto Comissariado para as Migrações, 2020) Application of the working time per contract (European Commission, 2017b)

Figure 9 Overview of EU and national regulations on employee well-being

2.8.7 Labor/Management Relations and Collaboration

Trade unions are represented in varying power and frequency across the European Union, depending, inter alia, on the type of economy (see section 2.6.3 and 2.7.1). Furthermore, HRM is embedded in societal dynamics (see section 2.4). Sustainability in HRM thus inherits a sociological perspective, which aims to connect the interests of employer, employee and society (Papalexandris & Nikandrou, 2017).

The dimension 'labor/management relations' correlates with the GRI 402 (Global Reporting Initiative, 2016c) and GRI 407 (Global Reporting Initiative, 2016d)

standards of the GRI-framework and, amongst others, suggests disclosing information of the representation of workers engaging in collective bargaining (e.g., trade unions). Management approach disclosures as well as topic-specific publications indicate an organization's commitment towards the topic (Global Reporting Initiative, 2016c). In particular, the percentage of employees covered by collective bargaining agreements is an indicating metric. Furthermore, management approaches towards corporate culture and ethics, labor/management relations, employee empowerment policies and correlating initiatives form measures (Cohen, Taylor, & Muller-Camen, 2012). The quality of dialogue between management and employees and their representatives can be displayed by "the minimum number of weeks' notice typically provided to employees and their representatives prior to the implementation of significant operational changes that could substantially affect them" (Global Reporting Initiative, 2016c, p. 6). Freedom of association and collective bargaining in the GRI 407 standard further reveals information on the aspect of Labor Relations.

This dimension additionally involves the collaboration with external partnerships. Cohen et al. (2012) emphasizes the positive impact of partnering with external partners, such as communities and NGOs, in order to identify and assess the company's impact and to further foster volunteering. The development of new working groups enhances team skills by creating new working groups. Collaboration with external partners is captured by the GRI as well (see GRI 413) (Global Initiative Reporting, 2016e). The Directive 2019/1152 (European Commission, 2019c) on Transparent and Predictable Working Conditions covers basic aspects of this SHRM dimension by, for instance, granting workers' rights to „know a reasonable period in advance when work will take place“ (European Commission, 2021g). Directives on Employee Involvement, such as the 2002/14/EC determines workers' rights to be informed and consulted on recent developments of the employing organization (European Commission, 2002a).

Collective Bargaining and European Works Council (EWS)

The right to collective bargaining is enshrined in **Article 28 of the Charter of Fundamental Rights**. The Article states: "Workers and employers, or their respective organizations, have, in accordance with Union law and national laws and

practices, the right to negotiate and conclude collective agreements at the appropriate levels and, in cases of conflicts of interest, to take collective action to defend their interests, including strike action. “ (European Commission, 2012b)

The right of collective bargaining is manifested in national law: In Austria, workers’ right to belong to industry-level collective agreements since 1952 is manifested within the Labour Relations Act (Lichtenberger, 2021). In Croatia, the right of collective bargaining as represented by trade unions is indicated Article 162 of the Labour Act since 1981 (The Croatian Ministry of Labour and Pension System, 2018). In Finland, the belonging to industry-level collective agreements is the norm, and the rules and rights are manifested within the Collective Agreements Act since 1946 (International Labour Organization, 2022). Similarly, in Portugal the right of collective bargaining and unionization is legally enshrined since 1974 within the constitution (de Paz & Lima, 2019). To conclude, Article 28 of the EU Charter of Fundamental Rights was already implemented in the analyzed member states.

In 2009, the European Commission implemented (European Commission, 2016). The Directive is a Recast from the initial Works Council Directive set in 1994 and follows the purpose on encouraging transnational employee involvement. The Directive defines that, employees from multinational companies with at least 1000 employees operating in two or more EU and EEA (European Economic Area) countries have the right to establish an EWC. EWCs are bodies representing workers of a European company, by them, “workers are informed and consulted by management on the progress of the business and any significant decision at European level that could affect their employment or working conditions” (European Commission, 2022h). Furthermore, requests by 100 employees from two subsidiaries located in two different countries as well as an initiative from the employer, sets the right to create an EWS (European Commission, 2022h).

As this analysis is aimed to examine the effect of EU legislation and initiatives on companies with regards to SHRM, the Directive’s transposition is summarized in the upcoming table as evaluated by an implementation analysis (European Commission, 2016). The right of company work councils are amended for the purpose of completion.

Transparent Dialogue between Management and Employees

Directive 2002/14/EC on informing and consulting employees grants employees in the EU minimum rights on information and consultations (European Commission, 2008b). The Directive stipulates that member states must enshrine the right to information and consultation for employees at an adequate level, whereby information and consultation must include:

- “recent and probable development of activities and economic situation
- employment structure and probable development, especially if there is a threat to jobs
- decisions that could lead to substantial changes in the way work is organized or in contractual relations” (European Commission, 2008b)

Furthermore, the member states can choose whether the national legislations apply to companies with at least 50 or 20 employees. Employers can choose their right to not inform and consult their employees if this could bring serious harm to their operation (European Commission, 2008b).

The **Directive 2019/1152 on transparent and predictable working conditions** strengthen standard and non-standard employees’ rights on foreseeable working arrangements (European Commission, 2019c). The Directive includes regulations on the limitation of probationary periods (max. 6 months), an extended information package concerning salary, training entitlements, termination conditions, overtime and shift arrangements and paid leave entitlements (Eversheds Sutherland, 2022). Additionally, the timescale for providing information has been shortened: within the first week, exceptionally within the first month of employment. The Directive further strengthens the rights of workers with variable work schedules and workers on-demand/zero hours contracts. For the former, the requirements established by the Directive mostly cover the implementation of timely deadlines on when work will take place as well as a guarantee on paid hours. For the latter, member states are required to establish measures to protect the exploitation of such worker by limiting the use and duration of these contracts. Moreover, a ban of exclusivity clauses grants workers to work of other companies, and the possibility for non-standard workers to request a more stable form of employment is determined. The workers are then

entitled to a written reply within one month justifying the employer's decision (European Commission, 2019f).

Within the SHRM-dimension on collaboration with communities it is to mention that the **European Social Fund promotes networking between organizations, local communities and NGOs**. While there is no explicit project nor policy concerning this aspect, evidently, the EU supports such collaboration efforts (European Commission, 2021e).

SHR-Policy	EU-Policy	Implementation Deadline	National Enforcement and Date Passed			
			Austria	Croatia	Finland	Portugal
Collective Bargaining	Article 28, Charter of Fundamental Rights (European Commission, 2012b)	2000	Already complied within the Labor Relations Act, 1952 (Lichtenberger, 2021).	Already complied within the Labor Act, 1981 (The Croatian Ministry of Labour and Pension System, 2018).	Already complied within the Collective Agreements Act, 1946 (International Labour Organization, 2022).	Already complied within the Portuguese Constitution, 1974 (de Paz & Lima, 2019)
Employee Representation - EWS	Directive 2009/38/EC Directive (94/45/EC) (European Commission, 2016)	2011 1996	Already transposed initial Directive (94/45/EC) within Labor Constitution Act, in 1996 (European Commission, 2016) <i>general work councils may be established where the size of business consistency exceeds 5 employees</i>	Transposed in 2014 after the accession to the EU within the Law on European Works Council (European Commission, 2016) <i>general work councils may be established in companies with at least 20 employees</i> (Posavec, 2022)	Transposed within the Act on cooperation in Finnish groups of undertakings and Community-scale groups of undertakings, 2011 (European Commission, 2016) <i>unionized work councils (representatives of trade unions within the company) with co-decision rights in companies 20 or more employees</i> (ETUI, 2016)	Transposed within Law No. 96 on European Works Council, 2011 (Jahodzinski, 2015) <i>General work councils may be established irrespective of company size</i> (Pilo & Viana, 2022)

SHR-Policy	EU-Policy	Implementation Deadline	National Enforcement and Date Passed			
			Austria	Croatia	Finland	Portugal
Transparent Dialogue between management and employees	Directive 2002/14/EC (European Commission, 2008b)	2005	Already complied within Labour Constitution Act transposition not necessary (ETUI-REHS, 2006) Consultation and information meetings take place in a quarterly interval (Statute for a European Cooperative Society, 2008)	Complied after accession within Labour Act in 2014 (ETUI-REHS, 2006) Employer is obliged to inform at least every 3 months (European Monitoring Centre on Change, 2021)	Transposed within the law on cooperation with undertakings, 2005 (ETUI-REHS, 2006) Information on company situation twice year (European Monitoring Centre on Change, 2019)	Transposed within Labour Code, 2004 (ETUI-REHS, 2006) Information and consultation with an adequate timing (Anacoreta & Barbieri, 2021)
	Directive 2019/1152 on transparent and predictable working conditions (European Commission, 2019c)	August 2022	No draft legislation: mostly already complied but amendments still required (CMS, 2022)	Amendments within the Croatian Labor Law drafted, no major changes expected (CMS, 2022)	Amendments concerning the strengthening to the position of employees with variable working hours are proposed (Eversheds Sutherland, 2022)	Amendments proposed, no major changes expected (CMS, 2022)

Figure 10 Overview of EU and national regulations on collective bargaining and collaboration

2.8.8 Fostering employee environmental sustainability

The stated dimension is a topic concerning Green HRM (Bombiak & Kluska, 2018, and thus, coincides with the Green Perspective of the proposed SHRM framework, which essentially states that sustainable HRM systems nurture the environmental awareness of its employees (Papalexandris & Nikandrou, 2017). In-house environmental sustainability can be fostered by green policies in HRM-systems per se, or by educating employees on waste-management and environmentally friendly habits (Cohen, et al., 2012; Hronová & Špacek, 2021). Cohen et al. (2012) state: “In

addition to building awareness, skills needed for behavioral changes are provided through targeted training in such areas as environmental stewardship or life cycle analysis” (p. 6).

The relevance of green HRM is underpinned by a study from Chaudhry (2018) concluding that green HRM is positively related to employer attractiveness, adding a strategic component on the dimension as well.

Waste Management and Environmental Compliance

The European Commission’s Waste Framework Directive (European Commission, 2019) formulates basic concepts and definitions on waste management, recycling and recovery. While the Directive does not directly address green HRM, it implies the importance on corporate environmental compliance. Furthermore, the European Commission itself renewed its HR-strategy with a focus on an inclusive, flexible and green workplace, emphasizing its corporate environmental goals. (European Commission, 2022a).

2.8.9 Alignment of Principles, EU-Policies and GRI-Standards

The following table depicts the findings of the preceding review and will later serve as the basis of data preparation. In concrete, six SHRM categories are identified, are then assigned to HR-policies and are further angled with metrics and EU-policies, directives, communications and proposals.

SHRM Principle	HR Policy	GRI Standard	EU Policy	Metric
<i>Diversity and Inclusion</i>	Gender equality in staffing	405-1 (Global Reporting Initiative, 2016a)	Directive 2006/54/EC on equal treatment of women and men in matters of employment and occupation (European Commission, 2006b), Gender Equality Strategy (European Commission, 2020a); Principle 17 in European Pillar of Social Rights (European	Ratio of female/male employees Ratio of female/male leaders (Global Reporting Initiative, 2016a)

SHRM Principle	HR Policy	GRI Standard	EU Policy	Metric
Long-term Employment	Non-discrimination of ethnic minorities and people with disability	102 – 8 (Global Initiative Reporting, 2016b) 405 – 1 406 -1 (Global Reporting Initiative, 2016a)	Commission, 2017a); Directive 2000/78/EC (European Commission, 2000)	Ratio of employees with disabilities (Global Initiative Reporting, 2016b) Number of incidents of discrimination occurred; Ratio of employees with minority membership (Global Initiative Reporting, 2016a)
	Gender Diversity of governing people	405-2 (Global Reporting Initiative, 2016a)	Directive proposal for gender balance on corporate boards (European Commission, 2012a)	Ratio of female/male leaders
	Equal pay	405-2 (Global Reporting Initiative, 2016a)	Directive 2006/54/EC on equal treatment of women and men in matters of employment and occupation (European Commission, 2006b), 2014/124/EU Commission Recommendation strengthening the principle of equal pay (European Commission, 2014c)	Ratio of basic salary and remuneration of women to men (Global Reporting Initiative, 2016a)
	Employee welfare program	401-2 (Global Reporting Initiative, 2020b)	Council Recommendation access to social protection for workers and the self-employed (European Commission, 2019a)	Information on life insurance, health care, disability and invalidity coverage, retirement provision, stock ownership (Global Reporting Initiative, 2016a, p. 8)
	Employee-employment matching	401-1 (Global Reporting Initiative, 2020b)	“Employment Package”: Commission Communication: Towards a job-rich recovery; (European Commission, 2014)	Employee turnover rate (Global Initiative Reporting, 2016b)
	Flexibility and Security for standard and contingent workers;	2-7 b, d (Global Reporting Initiative, 2021) 401-2 (Global Reporting Initiative, 2020b)	Commission Communication: Towards Common Principles of Flexicurity: More and better jobs through flexibility and security (European Commission, 2007) Directive	Disclosure of contractual arrangements and contextual information, 2021 Number of contingent workers Global Reporting Initiative, 2020

SHRM Principle	HR Policy	GRI Standard	EU Policy	Metric
<i>Employee Wellbeing, Health and Safety</i>			2008/104/EC on temporary agency work (European Commission, 2008c)	
	Creation of Job opportunities	401-1 (Global Reporting Initiative, 2020b)	Commission Communication	Number of new Hires
	Occupational Health and Safety	403 (Global Reporting Initiative, 2018)	Directive 89/39/EEC: "occupational safety and health (OSH) Framework Directive" (European Commission, 1989); Pillar 10 of the European Pillar of Social Rights EU (European Commission, 2017a); strategic framework on health and safety and work 2014 and 2021 (European Commission, 2021a)	Number of work-related injuries ; Training on OHS-related issues (Global Reporting Initiative, 2018)
	Work-Life Balance for carers	401-03 (Global Reporting Initiative, 2020b)	Directive 2019/1158 on work-life balance for parents and carers and repealing (European Commission, 2019d)	Return to work rate (Global Reporting Initiative, 2020) Number of employees entitled to /took parental leave by gender
	Employee welfare program	401-2 (Global Reporting Initiative, 2020b)	Proposal on access to social protection (European Commission, 2019a)	Disclosure of employee benefits on life insurance, health care, disability and invalidity coverage, retirement provision, stock ownership (Global Reporting Initiative, 2016a, p. 8)
	Working hours	401-2 (Global Reporting Initiative, 2018)	Directive 2003/88/EC on working time (European Commission, 2003) FI	Number of hours worked per employee (Global Reporting Initiative, 2018)
<i>Training and Development</i>	Reskilling and Upskilling	404-1; 404-2 (Global Reporting Initiative, 2016a)	Directive 2019/1151 on transparent and predictable employment (European Commission, 2019c) Principle 1 in European Pillar of Social Rights (European Commission, 2017a); Point 1 in Skills Agenda for Europe	Average hours of training; type and scope of training programs (Global Reporting Initiative, 2016a)

SHRM Principle	HR Policy	GRI Standard	EU Policy	Metric
<i>Labor/Management Relations and Collaboration</i>	Employee representation	402 (Global Reporting Initiative, 2016c) 407 (Global Reporting Initiative, 2016d)	(European Commission, 2021f) Right of collective bargaining and action (see article 28, Charter of Fundamental Rights) (European Commission, 2012b)	Percentage of employees covered by collective bargaining agreements or works councils, management approach (Global Reporting Initiative, 2016d)
	Quality of Dialogue between management and employees	402-1 Global Reporting Initiative, 2016c)	Directive 2002/14/EC on establishing a general framework for informing and consulting employees in the European Community (European Commission, 2002b) Directive 2019/1151 on transparent and predictable employment (European Commission, 2019c)	Number of weeks' notice provided to employees for operational changes (Global Reporting Initiative, 2016c)
	Collaborations with external stakeholders (NGOs, local communities)	GRI 413 (Global Initiative Reporting, 2016e)	European Social Fund: promoting networking between stakeholders at EU and local communities (European Commission, 2021e)	Management approach disclosures, percentage of operations with implemented local community engagement; disclosure of operations with significant actual/potential negative impacts on social communities (Global Initiative Reporting, 2016e)
<i>Fostering employee environmental sustainability</i>	Waste/energy management, environmental compliance, employee assessment (Hronová & Špacek, 2021)	103-2 (Global Initiative Reporting, 2016b)	Waste Framework Directive 2019/1004 (European Commission, 2019) A new Circular Economy Action Plan (European Commission, 2020)	Existence/Degree of: Management approach, policies and goals towards environmental sustainability (Global Initiative Reporting, 2016b)

Figure 11: SHRM linkages with GRI and EU policies (Source: Personal Collection)

3 Empirical Research

In the following sections, the conducted empirical research is described. Firstly, the choice of methodology is defined, followed by the explanation of this study's deductive design, sample and research procedure. Additionally, limitations of the sample and research objects are examined. The empirical research closes with findings and its discussion with respect to the research question and the propositions.

3.1 Methodology: Qualitative Content Analysis

Unlike much of the research contributing to the convergence/divergence debate and the analysis of sustainable human resource management in the EU, this thesis aims to investigate the data provided by European companies. Evidence is drawn from the disclosures provided of organizations located in the EU, which are corporate sustainability reports, corporate social responsibility reports, responsibility reports, non-financial statements or integrated reports with non-financial disclosures. These will comprise the data basis of this thesis' research design. Furthermore, the methodology of qualitative research is applied, in particular that of content analysis, as many other researchers who analyzed CSR and sustainability reporting have conducted (e.g., Campbell, 2003; Campopiano & De Massis, 2015; Lock & Seele, 2016). Further supporting this choice of methodology is the scholarly work of Bryman and Bell (2015) who concretely recommend content analysis for analyzing documents that were produced by companies. The choice of the method is also in accordance with other researchers who have examined sustainability and CSR reports (e.g., Abbott & Monsen, 1979; Landrum, 2017; Papoutsis & Sodhi, 2020). This research design relies on the literature provided by Mayring (2000).

Mayring (2000) advocates for content analysis due its ability to preserve the analytical advantages of quantitative research of textual sources by developing qualitative-interpretative units of analysis. Mayring predefined general steps to conduct research which this work follows as depicted in figure 7. Step one and step two have been already applied in the theoretical chapter of this research. The following section now focuses on describing the subsequent steps, starting with the research design.

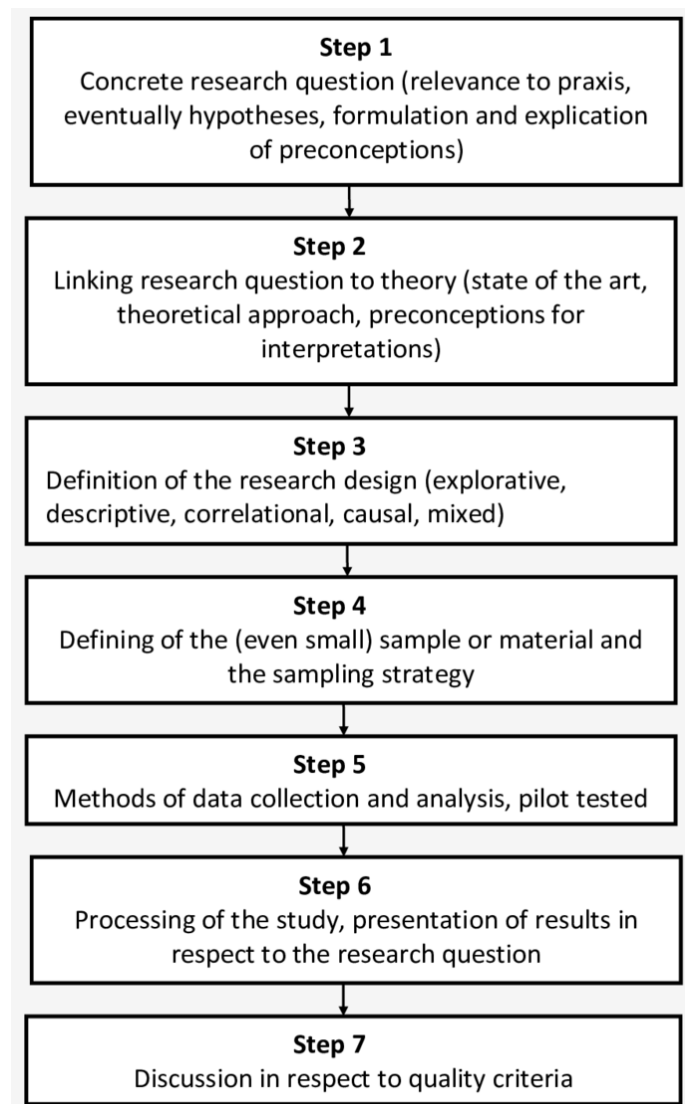


Figure 12 Research Procedure (Mayring, 2000)

Research Design

In this present study, a descriptive design is the dominating design. In content analysis an essential part are categories, which are the basis of coding the documents (Mayring, 2000). In a descriptive design, data is examined with a preformulated category system. Those categories are deductively formulated, prior to the data analysis and are based on scholarly findings. Further to note, these categories are revised and corrected within the process (Mayring, 2000). According to Mayring (2000) this coding scheme aims to capture the core semantics of documents and eventually serves a significant part of the analysis.

In this research, the categories are based on the identified SHRM dimensions. Hence, the first objective is to categorize relevant data from sustainability reports into a pre-

defined cluster, as drafted in the preceding subsection in Figure 3. The thesis' aim is to reflect the implementation of SHRM practices with respect to institutional drivers, whereby a significant contribution to research is done by linking the HR-practices as found in sustainability reports to the institutional environment.

Furthermore, the nature of this study suggests performing a dynamic analysis and thus, considering a timeframe of sustainability/CSR reports to discover the evolution and development of SHRM in European firms, which ideally allows to reveal connections to the institutional environment and its impact.

Research Object: Sustainability reports

Under the EU Non-financial Reporting Directive, companies with more than 500 employees across Europe are obligated to publish information on environmental matters, social matters and treatment of employees, respect for human rights, anti-corruption and bribery, and diversity on company boards (in terms of age, gender, educational and professional background (European Commission, 2014d). Having this directive, it is suggested to analyze sustainability reports of large companies in the EU with respect to SHRM-practices.

Accountability and transparency demands of stakeholders increased companies' pressures of publishing non-financial information, leading to an increase of corporate sustainability disclosure over time (Reyondls & Yuthas, 2008). To establish conformity, sustainability reporting guidelines were provided by the GRI framework.

Research Sample

The selection criteria imply, next to the company size (>500 employees) to choose English-written sustainability reports, to facilitate the analysis and to avoid language barriers. Furthermore, reports, if available, are chosen that were produced meeting GRI-standards as indicated in the database "corporate register" (<https://www.corporateregister.com/>). If a specific year is not available in the database, the reports are downloaded from the companies' websites. Additionally, as it is aimed to capture the effects of EU-directives and policies, industry related dynamics are excluded by choosing companies from the same or similar branch, the energy industry. Choosing a sample from the same industry further enhances comparability. The energy sector was chosen as for this important branch,

sustainability disclosures are particularly publicly and strategically important (Kowal & Kustra, 2016). The country sample derives from the availability of reports meeting the inclusion criteria in conjunction with the thesis' aim to uncover convergence or divergence. Hence, the countries that were chosen are aimed to be rather dissimilar in language, culture, and welfare state. The following table depicts the country and company sample with sources for the download of sustainability/responsibility/CSR-reports. Furthermore, the time span is 10 years, so reports published from 2011 until 2021 are analyzed.

<i>Company Name</i>	<i>Country</i>	<i>Industry</i>	<i>Sources of Reports</i>
KONCAR	Croatia	Energy	Available at: https://www.corporateregister.com/search/profile.cgi?num=18288-dHvjftT.lcE
INA-Industrija nafte dd	Croatia	Energy (Oil and Gas)	Available at: https://www.corporateregister.com/search/profile.cgi?num=15163-gp93xWuTKXI
Vapo Oy	Finland	Energy (Electricity)	Available at: https://www.corporateregister.com/search/profile.cgi?num=16369-dyOReeq8eMU
Teollisuuden Voima Oy	Finland	Energy (Nuclear)	Available at: https://www.corporateregister.com/search/profile.cgi?num=5204-CoEaAvoMxPA
EVN AG	Austria	Energy (Electricity and Gas)	Available at: https://www.corporateregister.com/search/profile.cgi?num=11289-f6rxQOluyoQ
VERBUND AG	Austria	Energy (Electricity)	Available at: https://www.verbund.com/en-at/about-verbund/responsibility/reports https://www.corporateregister.com/search/profile.cgi?num=3324-eYrW80qmcBM
Galp Energia SGPS SA	Portugal	Energy (Oil & Gas)	Available at: https://www.corporateregister.com/search/profile.cgi?num=9383-RxDAP/5ASes
EDP Group	Portugal	Energy (Electricity)	2021-2003 Available at: https://www.corporateregister.com/search/profile.cgi?num=3846-.XBJPxxIFV

Figure 13: *Company sample and reports' sources* (Source: Personal Collection)

Companies' Key Information

The following table contains key values for the company sample. The information presented in the columns has been retrieved mainly by the companies' websites.

The sources are indicated in the last column and apply for the information specific for the respective company.

<i>Company Name</i>	<i>Country</i>	<i>Founded in</i>	<i>Employees in 2021</i>	<i>Locational Activities</i>	<i>Revenue in 2021</i>
<i>KONCAR Group</i>	Croatia	1921	3,600	Production in Croatia, present worldwide in over 100 countries	EUR 479,42 million (Koncar, 2022)
<i>INA-Industrija nafte dd</i>	Croatia	1964	3,222	Production in Croatia, Angola and Egypt, retail stores in Croatia and neighboring countries, present worldwide	EUR 2.981 million (Ina, d.d., 2022)
<i>Neova Oy (Vapo Oy until 2021)</i>	Finland	1940	922	Production in Finland, Sweden and Estonia, present in over 130 countries	EUR 514.6 million (Neova Group, 2022)
<i>Teollisuuden Voima Oy</i>	Finland	1969	791	Production and sale in Finland	EUR 273 million (TVO, 2022)
<i>EVN AG</i>	Austria	1922	7,007	Production in Austria, present to Germany, Bulgaria, North Macedonia, Albania, Croatia	EUR 2,394,9 million (EVN, n.d.)
<i>VERBUND AG</i>	Austria	1947	3,184	Production in Austria and Germany, present worldwide in over 12 countries	EUR 3,000 million (Verbund, 2022)
<i>Galp Energia SGPS SA</i>	Portugal	1999	6,360	Production in Portugal, exporting in 11 countries	EUR 15.618 million (Galp Energia, 2022)
<i>EDP Group</i>	Portugal	1976	12,084	Production in Portugal, present in 28 countries	EUR 16,550 million (edp, 2022)

Figure 14 Sample Companies' Key Information (Source: Personal Collection)

Research Procedure

The qualitative data from the sample is extracted and condensed on the basis of SHRM principles and the corresponding HR-policies. First, the sustainability reports from 2021 are examined. Here, the whole reports, meaning not only the GRI categories disclosed, are taken into account. Furthermore, the actions and measures are supplemented by the stated GRI reference or UN Global Compact Principle, if applicable. Within this step, the inventory of SHRM disclosures per company is set,

while the framework environment is disclosed. Furthermore, a brief overview on the overall reports with respect to materiality, EU-focus, SHRM-approach and applied and referenced frameworks are given. Following that, the next step is to start with the earliest report in the sample, in the year 2011. The year 2011 was chosen as the earliest point of sample to have a ten-year-overview, to capture important and relevant events within the institutional framework, such as the EU membership of Croatia, the UN Global Compact, the EU Directive on Non-financial reporting. Furthermore, the 10-year span could provide a consistent supply of available English-written sustainability reports. Having an inventory with the most recent disclosures on SHRM-related actions together with the earliest disclosures, poses the question on the evolvement of the SHRM dimensions. The next steps is to extract all actions and disclosures related to the respective SHRM categories within the years inbetween. Notes are taken additionally if there were any implications on reasons of implementing a specific action, such as a reference to a study, a law, a membership, an internal suvery or a strategic decision.

Performing the Qualitative Content Analysis

The following subchapters are evolved around the performance of the analysis. The qualitative content analysis is performed on the basis of identified SHRM-principles and HR-policies which are the basis of the coding framework presented in the following subchapter.

Appendix A shows the information extracted from the sustainability reports from the company sample within the years 2011 to 2021. Here, HR-policies from the SHRM dimensions are extracted and categorized.

Appendix B presents the analysis of the company's disclosures with respect to identified drivers from the institutional environment. The first tables presented per company in the analysis show the general information identified, as explained in 3.5. Following these general tables, the main tables present an inventory of SHRM-actions from 2021, the dynamic implementation showing and explaining the evolvement from 10 years and other important information disclosed, as well as the identified pressures. The inventory of SHRM policies from reports published in 2021 build the basis of the analysis. These actions are chronologically presented in the second column of the main tables. The dynamic implementation then follows the

question on what happened between the 10-year span and highlights, summarizes and presents most relevant changes and observations. Then, the implementations are analyzed in accordance with the institutional environment. It is important to note that some level of interpretation already exists in terms of categorizing the pressures into normative, coercive and mimetic drivers. Mimetic drivers are classified if there is a stated reason of implementation around the terms of, e.g., “benchmarking”, “market alignment” or “competitiveness”. Also, as defined in section 2.4., mimetic pressures are signaled by the approval of external agencies.

Normative pressures are identified when networks, memberships, awards, professional organizations or frameworks are stated in accordance with a change of disclosure extent. Coercive pressures exist as defined in the literature review, if the reason for implementation is legal compliance. Moreover, coercive pressures are classified if governmental institution’s publications or initiatives are referenced, such as the EU, also in the case where there is no legal obligation evident. To classify, the legal framework as well as the EU framework established in Chapter 2.8. are taken into account.

3.2 Findings

This subchapter focuses on examining and summarizing the findings of the content analysis presented in Appendix B. This means, the identified pressures are analyzed by company and dimension, whereafter differences or similarities are concluded in respect to the research question in the discussion part. In general, two main drivers are found: institutional pressures as described in the literature review, being composed of mimetic, coercive and normative drivers. The second group of drivers includes other pressures that are concluded from analyzing the reports, summarized in “other pressures”.

3.2.1 Institutional Pressures

Mimetic Pressures

Verbund AG

Mimetic pressures are evident in the dimension of Equal Pay in Verbund’s sustainability reports. There, it is stated that the compensation system is not only in

compliance with the Collective Bargaining Agreements, but also is established in accordance with market conditions, where a competitive salary is aimed at. Furthermore, affecting the category of Flexibility and Security as well as Work-Life-Balance for carers, Verbund has stated that the reason for their more flexible work arrangements result from the notion to stay competitive in the employer market. Thus, remote working possibilities stayed even after Covid-19 state requirements and recommendations, plus parental leave entitlements exceed legal requirements. Furthermore, mimetic pressures are evident in Training and Education, where Verbund has incorporated new ways of working by arranging training on the content of agile working and SCRUM.

Participation in external agencies such as the continuous Work and Family Audit, with the accompanying certification, has affected in a focus on increasing the Work-Life-Balance of carers and the Flexibility of work arrangements. Similarly, the Management Audit ZukunftsVielfalt in 2017, enforced a more professional approach to D&I, affecting the SHRM dimension “Non-discrimination of people with minority membership”.

EVN AG

The company reported diversity actions since 2020 with respect to increase employer attractiveness, indicating the recognition of the competitive environment within the labor market. Before 2020, the diversity actions were directed towards employee well-being and responsible employer. Furthermore, Flexibility and Security in working arrangements were reasoned to increase employer attractiveness, which resulted in keeping and extending remote working after Covid-19 measures. Work-life-balance for carers was reasoned to also effect in increasing employer attractiveness. Hereby, the parental leave entitlements exceed legal requirements since 2011, holiday childcare is provided and engagements within the “Charta on new compatibility: parents and economy” was reported.

In the Occupational Health and Safety dimension the pressure of the ISO Standard becomes evident, as an increase of reported actions were observed in line with the implementation of the ISO 450001 certification in 2019.

KONCAR-Elektroindustrija d.d.

The Mamforce certification was issued in 2019, recognizing the company's efforts towards the involvement of mothers and women (Gender Equality in staffing) and their work-life-balance entitlements (Work-Life Balance for carers). Furthermore, with the beginning of reporting the certification, the company started indicating female membership of managerial and governing positions in 2019 (Gender Diversity of governing people).

The OHS approach is certified by OHSAS 14001, an ISO standard, since 2011.

Ina Industrija nafte d.d.

The Mamforce certification received in 2016 was repeatedly referred concerning the efforts of Work-Life-Balance of carers and Gender Equality in staffing. The Mamforce certification received in 2016 was also put into perspective by benchmarking the results of the audit with other companies in 2021: The company scored 93%, placing the company to the top companies with equal opportunities in Croatia. The dimensions affected are Gender Equality in staffing and Work-Life-Balance for carers. Equal Pay is reported to be affected by mimetic pressures: The company stated that the compensation package is market competitive and aligned with market trends. Similarly, benefits are reported to not only to adhere to the collective agreement but also are designed to ensure market competitiveness to attract and retain talent. Moreover, the Dadforce certification was obtained in 2020, recognizing the high awareness for the active involvement of fathers.

The OHS System is stated to be classified by international standards, the ISO 45001.

Vapo Oy

The 70/20/10 model as a new, up-to-date learning method is incorporated into training and development (Reskilling and Upskilling).

Galp Energia SGP

Fair compensation is aligned with market best-practices with the basis of a framework established by performing an extensive market benchmark analysis in 2021 (Equal Pay). It is further stated that OHS activities are formulated on the basis with best safety practices. Another indication in the OHS dimension of mimetic pressures is the reporting of safety related KPIs within the CONAWE industry

comparison system in 2012, 2013 and 2018, to benchmark their KPIs with competitors.

In 2020 the company reported that they are reviewing its D&I strategy by benchmarking best practices. A new learning model (70/20/10) further was introduced in 2018 and reported since.

Moreover, Galp's OHS approach is certified by international standards (ISO 45001) and efforts are stated in 2020 to reach a renewed ISO standard.

Energias de Portugal SA

EDP reported its recognitions as a "Family-Friendly Company" repeatedly since 2012 and was awarded - because of its increasing efforts in the Work-Life-Balance for carers - excellence status in 2019.

The company also incorporated new learning models, such as the 70/20/10 model within its Training and Development approach.

Furthermore, with regards to OHS, the company stated that the Corporate Safety Management System is based on OHSAS 18001 and according to the guidelines provided by the International Labor Organization.

Normative Pressures

Verbund AG

Normative pressures are evident first in the referencing of the GRI framework. The company started GRI reporting in 2018, where an increase in reported actions can be observed in SHRM dimensions of Gender Equality in Staffing, Non-discrimination of people with minority membership, Occupational Health and Safety, Reskilling and Upskilling and Quality Dialogue between Management and Employees. Furthermore, a change in expression can be observed in compliance within the dimension of Employee Representation: The expression Freedom of Association was adapted with the implementation of the GRI framework. Also, the company has started citing Sustainable Development Goals (SDGs) in 2019, where an increase in reported actions concerning Reskilling and Upskilling (SDG 4) as well as Non-discrimination of people with minority membership (SDG 5 and 8).

Another observation within normative drivers is evident, when the Sustainability report from 2021 stated that academic studies indicate that diverse leadership

increases employee effectiveness, legitimating the focus on Gender Diversity in governing people and the high percentage of women in the Supervisory Board of 50%, exceeding the statutory quota of 30%.

EVN AG

EVN states its compliance with the principles of the United Nations (UN) and International Labor Organization (ILO) within the diversity approach and equal compensation credo since 2011.

Furthermore, a more detailed and extensive disclosure on OHS-related actions can be observed in 2013, where a new GRI framework was implemented, following a more structured approach to disclosing actions.

Within Employee Representation an increase in disclosures can be observed with the beginning of the GRI referencing in 2012.

KONCAR-Elektroindustrija d.d.

A summer camp for children of employees were initiated by the metal workers union. In reference to the notion of a diverse workforce KONCAR reported that diversity is a contemporary value in nowadays societies, legitimating its actions by normative values (Non-discrimination of people with minority membership).

In the dimension of Equal Pay, Koncar started addressing the dimension along with the implementation of the GRI framework in 2013 the first time. With respect to employee welfare programs, the disclosures increased accompanying the reference to the UN Global Compact Principle 6 in 2013.

GRI reporting in the dimension of Quality Dialogue between management and employees changed with the new GRI framework in 2017, which resulted in the addition of the communication channels used to enforce the dialogue.

Ina Industrija nafte d.d.

The beginning of GRI referencing (in 2014) indicated an increase in disclosing more benefits under the Employee Welfare dimension in 2014. When GRI referencing started, the company also started to disclose the entitlements of parental leave since 2014, which are in line with state regulations.

In 2021, Ina stated to enshrine sustainable strategy in training in alignment with company's 2030 strategy, referencing the UN 2030 Agenda.

Teollisuuden Voima Oyv

The company engages within the "Nordic Nuclear Trainee Program" together with international nuclear power companies, indicating a pressure formed by professionalization (SHRM-dimension: Reskilling and Upskilling). Moreover, GRI referencing started in 2019, where also a slight increase in reported measures along with a more structured approach in disclosing Training actions can be observed.

Vapo Oy

With the start of GRI reporting, the company started to report on the total proportion of women and a continuous increase in the female workforce can be observed (27% to 31%). Also, the disclosures regarding Non-discrimination of people with minority membership increased with the GRI referencing. Another observation is made within the disclosure of percentage of women within the Board of Directors, which is first reported under the GRI standard since 2019. An increase in disclosures and a more detailed and structured approach to reporting with the beginning of GRI referencing can also be observed in the OHS and the Reskilling and Upskilling dimension in 2019.

Galp Energia SGP

Galp engages in various professional networks, such as the Company Forum for Gender Equality "IGEN" (2013), Bloomberg Gender Equality Network (2020), "Gender Equality Target" working group from the UN Global Compact (2020), and the Professional Women's Network Lisbon. The disclosures on Gender Equality as well as the total proportion of women increased from 2011-2021.

With regards to non-discrimination of people with minority membership, a membership with the Inclusive Community Forum was initiated with the stated goal to increase the number of employees with disabilities. Along with that, measures targeting the inclusion of disabled people were developed: internal group to reflect in favor of the inclusion of people with disabilities, cooperation with the Red Cross and Fundação La Caixa to hire people with disabilities.

Galp reported under the GRI-Framework since 2011, with an exception made in 2019, where no GRI references can be found. In this year, there were no disclosures in the dimension of Employee Welfare and Occupational Health and Safety.

A decrease in reporting within Reskilling and Upskilling was also observed in 2019, while an increase in action in 2020 along with the recognition by the HR Award in the Academies category was evident.

Furthermore, a disclosure on minimum notice periods for informing employees on significant operational changes was first made in 2021 in connection with the first reference to GRI 402-1.

Energias de Portugal SA

Regarding the SHRM dimension on Diversity and Inclusion, the company emphasized its public commitments to various networks and initiatives: UN Global Compact (2018), Valuable 500 (2015), Salvador Association (2019), Global Diversity Census initiative (2021). An increase in disclosure in the dimension of Employee welfare can be observed in 2015, where GRI 401-1 was first referenced. A decrease in reporting is evident in 2017, where there was no GRI Standard on employee benefits cited.

EU-Coercive Pressures

Verbund AG

The company referred to the Directive 2014/95/EU on non-financial reporting with regards to the publication of the non-financial reports and its contents regarding its diversity approach in the general section of the report in 2021. Furthermore, Verbund signed the EU Diversity Charter in 2016, which effected in an observed increase of reported measures in the dimension of Gender Equality in staffing and Non-discrimination of people with minority membership. Another indication is the reporting on the parental leave month of fathers, following the anticipated transposition of the Directive 2019/1158 on parental leave, granting fathers one month of non-transferable parental leave.

EVN AG

EVN reported since 2011 the establishment of a European Works Council following the Directive 2009/38/EC (transposition date 2011). Thus, Employee Representation is reportedly impacted by the EU measure.

KONCAR-Elektroindustrija d.d.

In 2017, the company has signed the Diversity Charter, an EU-initiative.

Ina Industrija nafte d.d.

The company signed the Diversity Charter, an initiative by the EU in 2017. Simultaneously, an increase in actions such as the organization of D&I workshops and the #svismoOk campaign emerged. Furthermore, the professionalization of the company's D&I approach evolved: in 2017 D&I became a part of all HR processes, reporting of D&I metrics quarterly, creation of the D&I policy paper.

Moreover, the company reported a partnership with EU OSHA (European Agency for Safety and Health at work) in 2016. An increase in disclosures was then observed in the dimension of Occupational Health and Safety in 2016.

Furthermore, quarterly reports to works representatives are reported (Quality Dialogue between management and employees) in line with Croatian legislation, transposing the EU Directive 2002/14/EC in 2014.

The company referred to the EU's efforts to ban single-use plastic items when describing their efforts regarding waste management: Ina replaced single use plastic cups in its water machines in 2021.

Energias de Portugal SA

In 2016, EDP signed its commitment to the EU Diversity Charter and further engaged in the EU Diversity Week. An increase in diversity-oriented actions in 2016 can further be observed: training of unconscious bias, partnership with Places4All, generational inclusion initiative, implementation of the Concillar Program with 17 measures targeting D&I in the company.

Nationally Coercive Pressures

Verbund AG

With the compliance to Collective Bargaining Agreements in Austria, the company's base compensation system is evolved around the obligatory schemes as well as the employee benefits disclosed. Thus, the coercive environment affects the SHRM dimensions Equal Pay and Employee Welfare. Furthermore, Labor Code regulations encompass the gender quota of 30% of supervisory boards (effective since 2018), which the organization complies since 2018 and exceeds the obligatory quota since 2019. Also, in respect to Equal Pay, Austrian law stipulates a biannual income report segregated by gender, which Verbund complies to since 2011. Another aspect are the actions under the Covid-19 state regulations and recommendations. Occupational Health and Safety was changed in two ways during the pandemic: First, actions directed towards the pandemic prevention were reported, such as the unlimited remote work policy, vaccination programs, protective gear, shift splitting. Secondly, health programs towards employee mental health and physical fitness were expanded in consideration with quarantine and isolation. Other effects of Covid-19 can be observed in the decrease of training hours as well as the digitalization of training formats, such as the digital onboarding for new hires.

EVN AG

The inclusion of disabled people is aimed to fulfill statutory quotas from the Disability Employment Act in Austria as stated in the sustainability report from 2014 on. Actions include the redesign of workplaces and process according to special needs, additional flexibility in workplace and time.

The statutory quota of 30% in supervisory boards mandated the increase of female membership in the EVN supervisory board. The quota was stated first in 2017, shortly before the Austrian law came into effect in 2018.

In the dimension of Equal Pay, EVN also prepares a biannual remuneration report as indicated by the Austrian Equal Treatment Act since 2011. Furthermore, adherence to the collective bargaining agreements is disclosed.

Covid-19 measures were reported in the OHS-dimension, whereby a great increase of reported actions is observable. These measures include, home-office option, minimizing of social contacts with access restriction to the company's facilities,

update hygiene rules and the vaccination campaign. The national measures during the Covid-19 pandemic recommended remote working where possible. whereby EVN increased the option to work from a location of choice indefinitely, and after the restrictions and recommendations the EVN Working World sustained a substantial increase in remote working from 100 hours a year to 1100 hours.

EVN's health program incorporated psychological health care in 2014, after assessing employees' health by a personnel survey following legal instructions in evaluating employees' health status.

The pandemics' provisions resulted in a reduction of training in 2020 and 2021.

In the dimension of Employee Representation, it is stated that the majority (90%) of the workforce is covered by collective bargaining agreements. Furthermore, the Austrian Labor Constitution dictates notification periods of employers informing employees on operational changes, which the company adheres to within the dimension of Quality of Dialogue between management and employees.

KONCAR-Elektroindustrija d.d.

The compliance with collective bargaining agreements was stated along the definition of diversity regarding the SHRM-dimension of non-discrimination of people with minority membership. Additionally, the entitlement of parental leave concerning Work-Life-Balance of employees as well as the benefits provided to employees within the Employee Welfare dimensions were dictated by the collective bargaining agreements as well.

Remote work where possible during the Covid-19 pandemic was dictated by the Croatian government, which Koncar complied with by introducing remote working wherever the job allows it in 2020 and 2021 (Flexibility and Security). The approach to Occupational Health and Safety was reported to be in line with, amongst other, the Labor and Work Safety Act. Again, the Pandemic influenced the OHS reporting: remote working, workplace vaccination campaign, provision of masks, disinfectants, and devices for taking body temperature reported in 2020 and 2021.

Labor Act provisions state the freedom of association and collective bargaining as well as the free choice of union membership, which the company reported under Employee representation. Also, the timeframe of 12 weeks, where the employer is obligated to inform employees and their representatives before the implementation of

significant operational changes is stipulated by the Labor Act (Quality Dialogue between management and employees).

Ina Industrija nafte d.d.

With regards to ensure Gender Equality in staffing, the Anti-Discrimination Act in 2008, Ina reported that Gender was not stated as a requirement in job advertisements. Furthermore, the D&I approach was stated to in line with legal regulations until 2016. Remote working emerged due to coercive pressures from the Croatian government during the pandemic in 2020, it was still kept after an internal pressure posed by the workforce and voiced by an employee survey. The OHS approach is not only compliant with the ISO certifications, but also with the provisions of the Labor and Work Safety Act. Recommendations and legal provisions during Covid-19 were also enacted, such as the testing and vaccination campaign, social distancing measures, and the provision of masks in 2020 and 2021. Also, online education of employees on preventive health risks of work-from home, tackling mental health and Musculoskeletal disorders, were introduced.

A reduction in training hours can be observed in 2020 and 2021, which is the result of the provision's resulting from the Covid-19 pandemic.

Freedom of Association and union membership is reported in compliance with the Labor Act. Concerning the dimension of Quality of Dialogue between management and employees, the company adheres to the quarterly reporting provision, stipulated by Croatian legislations (which transposed the EU Directive 2002/14/EC in 2014).

Teollisuuden Voima Oyv

The remuneration system is based on the Collective Labor Agreement for the energy sector, supporting the equal salary policy as disclosed since 2011. Flexiwork was introduced in 2020 according to the new Finnish Working Time Act corresponding to the dimension of Flexibility and Security.

With regards to the company's approach to OHS, the compliance with the provisions of the Labor and Work Safety Act is disclosed. Another nationally coercive pressure is again evident regarding the implementation of Covid-19 rules, resulting to a more extensive disclosure on OHS in 2020 and 2021: Reducing travel, remote working whenever possible, access restriction, cancelling events, digital training reducing

physical contact, provision of home tests. following state rules and recommendations (2020). Parental leave entitlements are disclosed since 2013, complying legal requirements. Furthermore, with regards to the dimension of Work-Life-Balance for carers, the Covid-19 provisions inhibited family events in 2020.

In person trainings were also affected by the Covid-19 pandemic, which resulted in a reduction of training days during 2020 and 2021.

Freedom of Association is reported in compliance with the Labor Act.

Vapo Oy

Compliance with the gender balance in company boards is indicated by the Limited Liabilities Companies Act since 2015. The company referenced the act in accordance with its achievement of the quota together with the introduction of “Avatar Management” training which is targeted at women to advance their careers (Gender Diversity of governing people”. Hybrid working was first reported in 2021, supposedly initiated after the Covid-19 regulations (Flexibility and Security). Covid-19 regulations also impacted the OHS dimension. In 2020, related measures were: remote work, online-self-service for psychosocial support, seminars on ergonomics and motivation. The effect of Covid-19 was therefore directed towards the effects of isolation and remote working.

The company further emphasizes the freedom of association in line with the Labor Act provisions (Employee Representation). Also, the law on cooperation with undertakings stipulates that information sheering between employer and workers must take place at least twice a year (Quality Dialogue between management and employees).

Galp Energia SGP

The actions attributed to the dimension of Gender Equality in staffing increased in 2018 in line with the stated Portuguese law 62/2017 on Equality. An Equality Plan for men and women was introduced. Compliance with the Labor Code was reported with the Diversity approach until 2013. Gender Diversity of governing people is affected by Law 42/2017 on gender quotas of supervisory, passed in 2017 with a stipulated quota of 20% and increases to 33% by the next elective meeting after 2020. In 2017,

Diversity policy of the Board of Directors was introduced, and disclosures on the female proportion of the Board of Directors started in 2018.

Compliance with the Labor Code was stated in connection with the provisions for employee benefits.

A new hybrid model of working was introduced to increase the flexibility between remote and in-office work in 2021, initiated by Covid-19 restrictions in 2020. Also, the OHS dimension was influenced by the pandemic: Health activities to prevent and mitigate risk associated with Covid-19 were introduced as well as mental health measures such as the psychological support service and mediation sessions.

Freedom of Association and Collective Bargaining is reported in compliance with the Labor Act (Employee Representation), as well as the adequate timing of notifying employees on significant operational changes (Quality Dialogue between management and employees).

Energias de Portugal SA

In the SHRM dimension Gender equality in staffing, the company stated its compliance with the Equal Work legislation. In consideration of the Portuguese law a Gender Plan for Equality was prepared in 2019. Following the plan, a partnership with Portuguese Women in Tech was introduced. From 2011 – 2021 female membership increased from 22% to 30%.

With the Portuguese law 4/2019, stipulating a quota of 2% for employees with disabilities, additional commitments to people with disabilities were reported in 2020: Inclusive Leadership Program, Inclusive Recruitment with a special focus on the inclusion of people with disabilities.

Regarding the Gender Diversity of governing people, EDP has reported a compliance with Law 62/2017 concerning the balanced representation between men and women in governing bodies in 2019. Also, compliance was stated with respect to Equal Pay with the Equal Work legislation in 2021 - in connection with the company's Equal Project.

Hybrid Working was stated to be introduced post-pandemic, indicating Covid-19 and its provisions on remote working as a driving force. Also, OHS was impacted by Covid-19 related provisions such as the vaccination program. A greater focus on mental health can be observed in 2020 and 2021 with measures such as the setup of

a Telephone line for medical and psychosocial support, the “Healthy Mind, Healthy Body” Program, the “You Are Not Alone” initiative, the “STOP and ReSTART” program and the “Mind Your Mind” initiative, challenges related to psychical exercise and mindfulness, also in line with the new strategy on employee well-being.

Covid-19 provisions also resulted in a reduction of trainings in 2020 and 2021. However, an increase in meeting with official entities, workers’ commissions and trade unions was stated, accompanying legislative changes and pandemic constraints during 2020 and 2021 (Quality Dialogue between management and employees). The Freedom of Association and collective bargaining was reported since 2011 in accordance with the Portuguese Labor Code.

3.2.2 Other Pressures

Digitalization

Verbund AG

The ongoing digitalization over the last ten years can also be observed in the SHRM dimensions. Digitalization has a reported effect on Reskilling and Upskilling of employees, where the training formats expanded: learning platform “Lynda”, 2018 “Digital Learning Media 2.0, 2019 virtual reality and “New Way of Working” transformation model, 2020 access to LinkedIn courses, 2020 digital onboarding due to Covid-19 and Learning Management System in 2021. Also, the training contents were affected by the accelerating digitalization and technological advancement: SAP training in 2013, IT Training in 2014, IT Trainee Program and Cybersecurity training in 2018. Additionally, the average hours per training reduced, also if excluding the pandemic years 2020 and 2021, as digital training is more time effective. The Intranet as an internal communication channel, strengthening the Quality Dialogue between management and employees, was introduced in 2013.

EVN AG

In 2021, EVN stated that the goal in 2021 in Training and Education was to adapt to a continuously changing world in the context of digitalization and innovation. Furthermore, the company has reduced its training costs due to the substitution of

classroom training. The Intranet is also established as a communication channel, first reported in 2011.

KONCAR-Elektroindustrija d.d.

Koncar's disclosures also indicate the effect of digitalization in training contents. There are courses directed to training computer skills since 2013. The communication channel for the dialogue between management and employees evolved by the accelerating technological evolution: the Intranet, e-Mail, LinkedIn, the official website are used to engage involvement and obtain relevant information for employees since 2017.

Ina Industrija nafte d.d.

The training formats themselves are affected by digitalization: Ina academy evolved to e-Ina academy in 2019. Virtual training was further expanded in 2021.

Teollisuuden Voima Oyv

The effect of Digitalization is observable again in the training formats: in 2020 the online learning environment was expanded and in 2021 virtual reality was introduced as a new learning method.

Vapo Oy

E-trainings are continuously evolved since 2012, as well as the communication channels with management and employees: Intranet (2017), social media (2020).

Galp Energia SGP

Accelerating digitalization of training can be observed throughout: In 2012 e-learning was introduced, it was then expanded in 2015 and a new program called Gama program, which aims to equip the workforce with new technologies, was implemented in 2020.

Energias de Portugal SA

Implementation of e-learning and digitalization of training and development can be observed since 2012: EDP virtual campus (2013), new e-learning methods (2014) Digital Upskilling Roadmap (2019), gamification, e-books (2021)

Demographics

Verbund AG

The aging workforce was addressed within the dimension of Reskilling and Upskilling, initiating the focus on knowledge retention and succession planning. Furthermore, the decrease of the proportion of employees with disabilities was stated to be the result of retiring employees. To counteract that, a greater focus on the inclusion of disabled was placed, with e.g., the Diversity and Inclusion Manager, Accessibility management program.

EVN AG

In the company's diversity approach, as examined under SHRM dimension non-discrimination of people with minority membership, a great emphasis is attributed to senior employees, recognizing the aging workforce. Those actions include training targeted at senior employees and the partial retirement program.

In the dimension Upskilling and Reskilling, the demographical pressure also affected knowledge management: Focus on knowledge-sharing and retention: equip for steady aging of workforce and fulfill rising need of qualified employees.

KONCAR-Elektroindustrija d.d.

The demographic pressure is again observable in the dimension of Reskilling and Upskilling, where the company stated to direct their training programs to training a new generation of employees due to the increasing retirement of employees. These actions include the funding of external studies and the encouragement of employees taking part in the regular education system.

Ina Industrija nafte d.d.

Knowledge sharing was enabled with the Company Knowledge Base in 2021 in order to keep the knowledge within the company despite the increasing retirements.

Teollisuuden Voima Oyv

The collaboration with educational institutions was stated to be the results of expecting the scarcity of industry experts due to retirement.

Galp Energia SGP

In 2017 knowledge sharing and development initiatives were reported with respect to the aging workforce.

Energias de Portugal SA

In 2014, EDP reported to focus on knowledge management while recognizing the demographic change within the company's workforce.

Industry/Company-specific

Verbund AG

Verbund has reported personnel reduction measures in 2015, which led to an implementation of more flexible work arrangements such as the temporary switch to part-time, to enable employees take off of work.

Furthermore, Verbund has stated that the low proportion of female employees are industry-specific, meaning that in technological industries, fewer women work. In 2011, they stated a pressing need to recruit female apprentices. Other engagements manifest the company's effort in increasing female participation, such as the Verbund Women's network, Women's scholarship, Women in Technology, Girls Tech Up, Gender Balance Project.

EVN AG

EVN has stated the goal to increase the percentage of women, as the proportion of women is traditionally low in the company's industry.

Actions increased within the Occupational Health and Safety dimension after the accidents rates stagnated prior to a steady decrease the years before. The issue was observed in 2018 and targeted actions were implemented.

Ina Industrija nafte d.d.

A personnel survey on D&I was conducted, where key areas of action were identified, including gender and age, reported under the SHRM-dimension of Gender Equality in staffing, Gender Diversity of governing people and non-discrimination of people with minority membership. The personnel survey was conducted in order to increase employee engagement by identifying areas of improvement, whereby D&I was recognized as a significant driver of employee engagement.

The benefits provided are dictated by the company's Collective Agreement since 2011 (Employee welfare program).

A survey among employees initiated to extend the remote working policies beyond the provisions due to pandemic protection.

From 2011 on, the company has extensive disclosures in the OHS dimension, which can be attributed to the operating industry, where safety measures are of high priority as employees are exposed to working with risks associated with Oil and Gas.

Teollisuuden Voima Oy

The equality status is continuously evaluated by personnel surveys and the results are discussed in joint meetings as reported in 2021. OHS is extensively reported since 2011 and is further has a high emphasis on radiation protection and nuclear safety, which undermines industry-specific pressures posed towards the SHRM dimension of OHS. In terms of radiation protection, the company emphasizes that they exceed legal requirements in terms of radiation exposure.

Vapo Oy

Personnel survey result indicated a more focused approach towards diversity and inclusiveness in 2021.

Galp Energia SGP

A new, more holistic global well-being strategy was introduced at Galp in 2021, where new employee benefits were reported under Employee Welfare and OHS, such as the psychological monitoring service and additional days off on special occasions. Further, a new hybrid working model was introduced post pandemic in 2021. The company's approach towards Training and Development was also affected by the new strategy.

In general, a great focus is placed towards OHS due to the nature of the industry the company is operating in (Oil & Gas).

3.3 Discussion

Figure 15 presents a summary of the findings from the content analysis shown in Appendix A and Appendix B. Furthermore, the findings of the previous chapter are visualized and further indications on the classification of pressures are stated in a more structured and condensed way. The focus of figure 15 lies on building a basis for comparing the disclosures from the sustainability reports in order to answer the research question and to further connect the findings to the propositions stated in the literature review.

The research question is recalled in the following to then answer the first part:

“What kind of convergence can be observed in the application of sustainable human resource management in firms located in the different European countries and how can it be explained?”

In most SHRM dimensions and countries, a directional convergence can be observed. As defined by Mayrhofer and Brewster (2005) and cited in section 2.6.1. in this thesis, directional convergence exists when the “development tendency goes in the same direction” (p. 43). The reported dimension’s tendencies, comparing reports from 2011 and 2021 are summarized subsequently:

In “Gender equality in staffing” there is an increase of reporting disclosures in all companies, except for the Finnish firm TVO, where there were no changes in disclosure throughout. The disclosed practices related to “Non-discrimination of people with minority membership” have also increased across all companies except the Austrian EVN. Reported measures within the dimension of “Gender diversity of governing people” has increased across the sample. Within the category “Equal pay” the majority of the companies has increased its reported measures. INA, however, decreased its reported actions after 2015, the change of the GRI reporting framework, where there was no GRI referencing related to “Equal pay”. No changes in reporting were found at TVO. Considering “Employee welfare” the countries have homogenously increased their reported measures, whereby TVO has not reported within the analyzed timeframe. “Flexibility and Security” and “Occupational Health and Safety” have gained relevance across the entire sample. Disclosures on the subject of “Work-life balance for carers” increased from 2011 to 2021 in all countries,

whereby Finland's two companies haven't disclosed anything in the examined timespan. "Reskilling and Upskilling" measures increased in all companies from 2011 to 2021. Also, there was a decrease in average training hours in all organizations during the pandemic years 2020 and 2021. Measures in "Employee representation" increased in both Austrian countries and VAPO (Finland) and EDP (Portugal). The remaining have not registered any changes from 2011 to 2021. Reported actions under "Quality of Dialogue between management and employees" have increased in all firms, except for TVO, where there was no reporting from the beginning on. In the dimension of "Waste management" only the Croatian company INA has reported on, the other companies did not address the category.

From this observation, it can be concluded that an overall directional convergence exists. The companies from Finland, especially TVO, not always comply with the overall trend, which can be explained by its smaller company sizes compared to the other in the sample (see figure 14).

Looking at the identified institutional pressures, reasons for the directional development can be derived and the second part of the research question can be answered in conjunction with the developed propositions.

Role of coercive pressures

Proposition 1: Policies from European institutions increase SHRM-practices across firms located in the European Union as reported in sustainability reports.

Proposition 1a: The increase in SHRM-practices can be explained through formal coercive pressures posed by European institution's directives.

There are specific EU Directives that were encountered within the examination of the sustainability reports, namely: EU non-financial reporting Directive 2014/95/EU (EVN, Verbund, INA, GALP, EDP), EU Law on Undertakings Directive 2002/14/EC (Koncar, INA), whereby the latter was associated with an increase in reported measures in the dimension "Quality Dialogue between management and employees". As shown extensively in section 2.8.2. an array of EU Directives was transposed into national legislation. Nevertheless, the analyzed sustainability reports have not explicitly

addressed those EU Directives, however, EU Directives affected national laws, evidently.

The overall increase in reported measures therefore can limitedly be explained by formally coercive pressures exercised by the EU.

Proposition 1b: The increase of SHRM-practices can be explained through informal coercive pressures created through European institutions' publications.

Informal EU efforts were mentioned by the participation of the Diversity Charter initiated by the EU. Verbund, Koncar, INA and GALP became signed the Diversity Charter in 2015, where also an increase in reported actions related to “Non-discrimination of people with minority membership” was observed. GALP (Portugal) also mentioned the EU Diversity Week, also effecting in an increase in reported measures. INA (Croatia) mentioned a partnership with EU OSHA in 2016 and 2017 on “Healthy workplaces for all ages”. Here, also an increase in OHS-related measures was observed.

Concluding from that, there were informal EU policies reported on which also were associated with an increase in SHRM practices within the dimensions addressed by the EU initiatives.

Proposition 2: Convergence regarding SHRM-practices as reported in sustainability reports in European firms can be observed.

As explained earlier, an overall directional convergence can be observed (see figure 15).

Proposition 2a: Coercive pressures posed by European institutions and national legislation are positively related to directional convergence among European firms with regards to SHRM-practices as reported in sustainability reports.

Not only coercive pressures posed by the EU contribute to an increase of SHRM actions. Statutory quotas on disabled employees and governing women (Austria), gender quotas in Portugal, preparation of biannual income reports (Austria), Safety

Acts (Croatia), Freedom of association/collective bargaining and Laws on cooperative/informative dialogues between management and employees (all countries) lead to an overall increase within the countries and across them in case there are similar national legislations. Covid-19 restrictions as nationally coercive pressures in 2020 and 2021 in all countries had a significant, homogenous effect on several SHRM dimensions, especially “Reskilling and Upskilling”, “Flexibility and Security” and “Occupational Health and Safety”.

Role of normative pressures

Proposition 2b: Normative pressures are positively related to directional convergence among European firms with regards to SHRM-practices as reported in sustainability reports.

As explained in in section 2.4., normative pressures are, inter alia, posed by reporting standards and voluntary frameworks (Waddock, 2008). The GRI reporting framework plays a vital role within this research. In several dimensions a connection with GRI reporting (or the absence of it) and an increase (or decreased) in reported standards are observed (see figure 15). Also, the change in the reporting framework in 2015, effecting in changes in reporting, proved the converging effect of the GRI as an isomorphic pressure. For instance, in 2015 with the change of the GRI framework, INA stopped disclosing information related to “Equal Pay”. However, with the application of the GRI framework Vapo Oy, for instance, increased its disclosures in “Gender equality”, “Non-discrimination of people with minority membership” and “Occupational health and safety”. The UN Global Compact Principles and Sustainable Development Goals are further normative pressures related with a change in reporting found in the content analysis (see figure 15).

Role of mimetic pressures

Proposition 2c: Mimetic pressures are positively related to directional convergence among European firms with regards to SHRM-practices as reported in sustainability reports.

Mimetic pressures are, inter alia, expressed through the efforts for gaining external certifications (Wright & McMahan, 1992) (see section 2.4). Many companies in the sample reported on their accreditations on SHRM-related categories. For example, in OHS-related disclosures all companies, except Verbund (Austria), have referenced an ISO-standard. Also, the disclosures increased with the implementation of the standard or with the stated efforts on attaining the ISO certifications. Moreover, in the dimension “Work-life balance for carers” awards on family-friendliness (Mamforce, Dadforce, Family Audit) are reported in Austria, Croatia and Portugal. Also, an increase in disclosures along with the mentioning of the certifications are observed. Mimetic pressures are further present in the “Equal pay” dimension, whereby benchmarking compensation levels on market-dynamics is done by Verbund (Austria), INA (Croatia) and EDP (Portugal). According to Wright and McMahan (1992) mimetic isomorphism is characterized by imitating practices that are considered as up-to-date (see section 2.4). Up-to-date training concepts connected to “Reskilling and Upskilling” are found within the 70/20/10 model at Vapo Oy (Finland), EDP and GALP (Portugal), and within the SCRUM training model at Verbund (Austria).

Role of other pressures

The empirical analysis revealed other significant drivers – beyond neo institutional theory, shaping the operating environment of companies and thus, further explaining the observed directional convergence.

One universal theme driving convergence derived from the analyzed reports is the demographic change: The accelerating scarcity of the workforce, enforced by the aging of the baby boomer generation is anticipated. Hereby, knowledge management and retention is a key theme considered by all companies within the dimension of “Reskilling and Upskilling”. The Austrian companies additionally incorporated measures targeting the inclusion of generations in their SHRM approach towards non-discrimination.

Another driver that can be derived from the analysis is digitalization and technological advancement. In all companies, digitalization had effects on employees’ training and development. Thereby, the effect was often two-folded: the presentation of learning contents was impacted by technology – the introduction of e-learning concepts as

well its continuous development could be observed from 2011-2021 in the entire sample. In addition, learning contents were affected by technological advancement, whereby trainings targeting the usage of IT-programs and Cybersecurity (see subsection 3.7.2.1). The Covid-19 pandemic led to an increase in virtual trainings throughout. Covid-19 further affected workers' flexibility on their location of working sustainably: The option of remote working was kept, even after national restrictions were cancelled. Hereby, also internal pressures (next to mimetic pressures) play a vital role: Employee surveys and feedbacks impact companies' take on SHRM as well. Other influencing factors are changes in the overall corporate strategy. For instance, Verbund mentioned in 2015 restructuring measures to reduce costs, which had an impact on compensation levels and employee trainings. Another case was in 2021 at EDP, where a new CEO was appointed and expanded the diversity strategy.

<i>HR-Policy</i>	<i>Observations</i>	<i>Austria</i>		<i>Croatia</i>		<i>Finland</i>		<i>Portugal</i>	
		<i>VERBUND</i>	<i>EVN</i>	<i>KONCAR</i>	<i>INA</i>	<i>TVO</i>	<i>VAPO OY</i>	<i>EDP</i>	<i>GALP</i>
<i>Gender equality in staffing</i>	Changes in disclosures 2011 – 2021	Increase	Increase	Increase	Increase	None	Increase	Increase	Increase
	Identified pressures	EU Diversity Charter (informal coercive EU pressure) GRI Reporting (normative pressure) Industry Dynamics	Industry dynamics	Mamforce Certification (mimetic pressures) GRI, SDG (normative pressures)	Mamforce Certification, Benchmarking (mimetic pressure) Anti-Discrimination Act (nationally coercive pressure) Personnel survey (internal pressure)		GRI reporting (normative pressure)	Law on Equality (nationally coercive pressure) Networks, working groups, forums, UN GC, (normative pressure)	Law on Equality (nationally coercive pressure)
<i>Non-discrimination of people with minority membership</i>	Changes in disclosures 2011 - 2021	Increase	Decrease	Increase	Increase	Increase	Increase	Increase	Increase
	Identified pressures	EU Diversity Charter (informal coercive EU pressure) Disabled Persons Employment Act (nationally coercive)	Disabled Persons Employment Act (nationally coercive pressure) UN, ILO principles (normative pressure)	EU Diversity Charter (informal coercive EU pressure) Collective Bargaining Agreements (nationally coercive)	EU Diversity Charter (informal coercive EU pressure) Legal regulations (nationally coercive pressure)	Personnel survey (internal pressure)	GRI reporting (normative pressure)	Labor Code (nationally coercive pressure) Membership in the Inclusive community (normative pressure)	Law 4/2019 (nationally coercive pressure) EU Diversity Charter, EU Diversity Week (informal coercive EU)

<i>HR-Policy</i>	<i>Observations</i>	<i>Austria</i>		<i>Croatia</i>		<i>Finland</i>		<i>Portugal</i>	
		<i>VERBUND</i>	<i>EVN</i>	<i>KONCAR</i>	<i>INA</i>	<i>TVO</i>	<i>VAPO OY</i>	<i>EDP</i>	<i>GALP</i>
		pressure) GRI reporting, SDG reference, external management audit (normative pressures) Demographics	Competitiveness (mimetic pressure) Demographics	pressure) Societal values (normative pressure)	Personnel survey (internal pressure)				pressure) Public commitments, networks (normative pressures) Benchmarking D&I practices (mimetic pressure)
<i>Gender Diversity of governing people</i>	Changes in disclosures 2011 - 2021	Increase	Increase	Increase	Increase	increase	Increase	Increase	Increase
	Identified pressures	Statutory quota (nationally coercive pressure) Academic studies (normative pressure)	Statutory quota (nationally coercive pressure)	Mamforce certification (mimetic pressure)	Mamforce certification (mimetic pressure) Personnel survey (internal pressure)		Legislation on gender balance (nationally coercive pressure) GRI reporting (normative pressure)	Law 42/2017 on gender quotas (nationally coercive pressures)	Law 42/2017 on gender quotas (nationally coercive pressures)
<i>Equal pay</i>	Changes in disclosures 2011 - 2021	Increase	Increase	Increase	Decrease	None	Not reported	Increase	Increase

HR-Policy	Observations	Austria		Croatia		Finland		Portugal	
		VERBUND	EVN	KONCAR	INA	TVO	VAPO OY	EDP	GALP
	Identified pressures	Biannual income report, Collective Bargaining Agreements, disclosure on job ads (nationally coercive pressure) Alignment with market conditions (mimetic pressure)	Biannual income report, Collective Bargaining Agreements, (nationally coercive pressure) UN, ILO, GRI (normative pressures)	GRI reporting (normative pressure)	Absence after 2015 GRI reporting (normative pressure) Alignment with market conditions (mimetic pressure))	Labor Agreement (nationally coercive pressure)		Alignment with market conditions (mimetic pressure)	Equal Work legislation (nationally coercive pressure=
Employee welfare program	Changes in disclosures 2011 - 2021	Increase	Increase	Increase	Increase	Increase	Not reported	Increase	Increase
	Identified pressures	Collective bargaining agreement (nationally coercive pressure)	Collaboration with NGOs (normative pressure)	GRI, Trade Unions, UN GC (normative pressure) Collective Bargaining Agreements (nationally coercive pressure)	GRI reporting (normative pressure) Competitiveness (mimetic pressure)			Labor Code (nationally coercive pressure) GRI reporting (normative pressure)	GRI reporting (normative pressure) New strategy (company-specific)

<i>HR-Policy</i>	<i>Observations</i>	<i>Austria</i>		<i>Croatia</i>		<i>Finland</i>		<i>Portugal</i>	
		<i>VERBUND</i>	<i>EVN</i>	<i>KONCAR</i>	<i>INA</i>	<i>TVO</i>	<i>VAPO OY</i>	<i>EDP</i>	<i>GALP</i>
<i>Flexibility and Security</i>	Changes in disclosures 2011 - 2021	Increase	increase	Increase	Increase	Increase	Increase	Increase	Increase
	Identified pressures	Covid-19 (nationally coercive pressure) Competitiveness (mimetic pressure) Cost reduction	Covid-19 (nationally coercive pressure) Competitiveness (mimetic pressure)	Covid-19 (nationally coercive pressure)	Covid-19 (nationally coercive pressure)	Finnish Working Time Act (nationally coercive pressure)	Covid-19 (nationally coercive pressure)	Covid-19 (nationally coercive pressure)	Covid-19 (nationally coercive pressure)
<i>Occupational health and safety</i>	Changes in disclosures 2011 - 2021	Increase	Increase	Increase	Increase	Increase	Increase	Increase	Increase
	Identified pressures	Covid-19 (nationally coercive pressure) GRI reporting (normative pressure) Digitalization	Covid-19 (nationally coercive pressure) GRI references (normative pressures) ISO standard (mimetic pressure) Personnel survey, accident rates (internal pressure)	Labor and Work Safety Act, Covid-19 (nationally coercive pressures) ISO standard (mimetic pressure)	Labor and Work Safety Act, Covid-19 (nationally coercive pressures) ISO standard (mimetic pressure) Industry dynamics Partnership with EU OSHA (informal EU	Labor and Work Safety Act, Covid-19 (nationally coercive pressures) ISO standard (normative pressure) Industry dynamics	Covid-19 (nationally coercive pressure) ISO certification (mimetic pressures) GRI references (normative pressures)	Covid-19 (nationally coercive pressure) GRI reporting, international guidelines and experts (normative pressure) ISO standard, Benchmarking KPIs, best safety practices	Covid-19 (nationally coercive pressure) ISO, GRI references (normative pressures) Industry dynamics New strategy (company-specific)

HR-Policy	Observations	Austria		Croatia		Finland		Portugal	
		VERBUND	EVN	KONCAR	INA	TVO	VAPO OY	EDP	GALP
					coercive pressure)			(mimetic pressures)	
Work-life balance for carers	Changes in disclosures 2011 - 2021	Increase	increase	Increase	Increase	Increase	Not reported	Not reported	Increase
	Identified pressures	Directive 2019/1158 (formal EU-coercive pressure) Family Audit certification (normative pressure) Competitiveness (mimetic pressure)	Covid-19 (nationally coercive pressure) Competitiveness (mimetic pressure)	Croatian legislation (nationally coercive pressure) Mamforce certification (mimetic pressure)	GRI reporting (normative pressure) Mamforce, Dadforce certification (mimetic pressure)	Covid-19 (nationally coercive pressure)			Family-Friendly Company certification (mimetic pressure)
Reskilling and Upskilling	Changes in disclosures 2011 - 2021	Overall Increase; decrease in average hours of training in 2020, 2021	Overall Increase; decrease in average hours of training in 2020, 2021	Overall Increase; decrease in average hours of training in 2020, 2021	Overall Decrease in disclosures, overall increase in average hours Decrease in average hours of training in 2020, 2021	Overall Increase; decrease in average hours of training in 2020, 2021	Overall Increase Decrease in average hours of training in 2020, 2021	Overall Increase Decrease in average hours of training in 2020, 2021	Overall Increase Decrease in average hours of training in 2020, 2021

HR-Policy	Observations	Austria		Croatia		Finland		Portugal	
		VERBUND	EVN	KONCAR	INA	TVO	VAPO OY	EDP	GALP
	Identified pressures	Covid-19 (nationally coercive pressure) GRI reporting, SDG reference, SCRUM (normative pressures) Demographics Digitalization Cost reduction	Covid-19 (nationally coercive pressure) Digitalization Demographics	Covid-19 (nationally coercive pressure) Digitalization Demographics	Covid-19 (nationally coercive pressure) UN 2030 (normative pressure) Digitalization Demographics	Covid-19 (nationally coercive pressure) GRI reporting, collaboration with nuclear companies (normative pressure) Digitalization Demographics	New learning method: 70/20/10 model, GRI reporting (mimetic pressure) Digitalization Demographics	New learning method: 70/20/10 model, GRI reporting (mimetic pressure) Digitalization Demographics	New learning method: 70/20/10 model (mimetic pressure) Digitalization Demographics New strategy (company-specific)
Employee representation	Changes in disclosures 2011 - 2021	Increase	Increase	None	None	None	Increase	Increase	None
	Identified pressures	Collective Bargaining Agreements (nationally coercive pressure) GRI reporting (normative pressure)	Collective Bargaining Agreements (nationally coercive pressure) GRI reporting (normative pressure) European Works	Labor Act (nationally coercive pressure)	Labor Act (nationally coercive pressure)	Labor Act (nationally coercive pressure)	Labor Act (nationally coercive pressure)	Labor Act (nationally coercive pressure)	Labor Act (nationally coercive pressure)

HR-Policy	Observations	Austria		Croatia		Finland		Portugal	
		VERBUND	EVN	KONCAR	INA	TVO	VAPO OY	EDP	GALP
			Council Directive 2009/38/EC (EU informal coercive pressure)						
Quality of Dialogue between management and employees	Changes in disclosures 2011 - 2021	increase	Increase	Increase	Increase	None	Increase	Increase	Increase
	Identified pressures	Labor Constitution Act (nationally coercive pressure) GRI reporting (normative pressure) Digitalization	Labor Constitution Act (nationally coercive pressure)	Labor Act/ 2002/14/EC Act/(nationally EU formal coercive pressure) GRI reporting (normative pressure) Digitalization	Labor Act/ 2002/14/EC (nationally/EU formal coercive pressure)		Law on Cooperation with undertakings (nationally coercive pressure) Digitalization	Labor Code (nationally coercive pressure) GRI reporting (normative pressure)	Labor Code, Covid-19 (nationally coercive pressures)
Waste Management	Changes in disclosures 2011 - 2021	Not reported	Not reported	Not reported	Increase	Not reported	Not reported	Not reported	Not reported
	Identified pressures				EU's efforts on banning single use plastic items (informal EU coercive pressure)				

Figure 15 Overview of Content Analysis (Source: Personal Collection)

4 Conclusion and Summary

This research gave an overview of the institutional context and its impact of firms located in the European Union. An interplay of various drivers coined by neo-institutional theory was concluded to have an effect of SHRM-practices of firms, leading to a directional convergence in most of the identified SHRM-dimensions and sampled firms. However, not all SHRM-dimensions were equally shaped by similar drivers. Moreover, the role of pressures from the EU, which was a great focus of this analysis, was found to be quite limited. While there are an array of EU-initiatives targeting sustainable HRM (see section 2.7), there were only a few addressed in the reports (see section 3.7.1.3). A great significance can be attributed to normative pressures, especially the GRI-reporting framework, which impacted disclosures significantly. Also, the attainment of external awards and certifications, characterized as mimetic drivers, was a reoccurring theme in the analyzed subject and often came with an increase of disclosed efforts. It is important to note that mostly an interplay of drivers led to changes in disclosures, thus a dynamic could not always be unambiguously identified as a specific institutional driver. As outlined in section 1.4 the study's design has limitations. Next to the limited sample size, the bias of company-published reports and of the research design itself, the categorization of institutional pressures into mimetic and normative are partially subject to interpretation.

Another conclusion of the analysis was the effect of other drivers, beyond neo-institutional theory: digitalization and demographics. Moreover, the findings showed, that the smaller company sizes of both Finnish companies correlated with a more limited reporting on SHRM. Also, company-specific pressures, such as cost-reduction, restructurings, new management initiatives, shape the SHRM-approach of firms.

Practical recommendations deriving from the research are targeted at EU-institutions: as the analysis showed, a great driver of sustainability in HRM is the attainment of external certifications and awards. Here, the EU could create incentives connected with their measures by issuing awards and certifications. The desired effect would then be a greater participation of firms on EU informal initiatives.

Future research is suggested to focus on bigger sample sizes in firms and countries, and other industries. Another aspect is the analysis of more material: companies

issue more information on their SHRM-practices than disclosed in their sustainability reports. Especially firms' websites have a lot of information on the topic. Furthermore, the view of employees on an organization's SHRM should be part of future analysis.

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6 Appendices

Appendix A

Content Analysis of Reports from 2011 to 2021

VERBUND AG (AT), 2011-2021

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Gender equality in staffing	VERBUND women's network	VERBUND women's network	VERBUND women's network	VERBUND women's network	VERBUND women's network	VERBUND women's network	VERBUND women's network	VERBUND Women's network	Women's scholarship in collaboration with the Vienna University of Technology	Women's scholarship in collaboration with the Vienna University of Technology	Women's scholarship in collaboration with the Vienna University of Technology
	Women's scholarship in collaboration with the Vienna University of Technology	Women's scholarship in collaboration with the Vienna University of Technology	Women's scholarship in collaboration with the Vienna University of Technology	Women's scholarship in collaboration with the Vienna University of Technology	Women's scholarship in collaboration with the Vienna University of Technology	Women's scholarship in collaboration with the Vienna University of Technology	Women's scholarship in collaboration with the Vienna University of Technology	Women's scholarship in collaboration with the Vienna University of Technology	Women in Technology ("Frauen in die Technik"	Women in Technology ("Frauen in die Technik"	Women in Technology ("Frauen in die Technik"
	Women in Technology ("Frauen in die Technik"	Women in Technology ("Frauen in die Technik"	Women in Technology ("Frauen in die Technik"	Women in Technology ("Frauen in die Technik"	Women in Technology ("Frauen in die Technik"	Participation in the "Zukunft.Frauen"	Participation in the "Zukunft.Frauen"	Women in Technology ("Frauen in die Technik"	Take Your Daughter to Work Day	Take Your Daughter to Work Day	Take Your Daughter to Work Day
	Take Your Daughter to Work Day	received amaZone Award	Take Your Daughter to Work Day	Take Your Daughter to Work Day	Take Your Daughter to Work Day	Take Your Daughter to Work Day	Take Your Daughter to Work Day	Take Your Daughter to Work Day	Total Proportion of women 18.4%	Total proportion of women 19 %, no information on new female apprentices	15.7% proportion of women of new apprentices: pressing need to fulfill technical positions with women;
	Girls! Tech Up	Gender Balance Project to achieve sustainably balanced genders	Girls! Tech Up	Girls! Tech Up	received amaZone Award	Participation in Girls' Day	Participation in Girls' Day	Ranked first at the amaZone Awards for the promotion of			
	received amaZone Award	Diversity strategy with a particular emphasis on	received amaZone Award	received amaZone Award	Total Proportion of women 17.5%	received amaZone Award	received amaZone Award				
	Gender Balance		Diversity strategy with a	Total Proportion of							

<i>HR-Policy</i>	<i>2021</i>	<i>2020</i>	<i>2019</i>	<i>2018</i>	<i>2017</i>	<i>2016</i>	<i>2015</i>	<i>2014</i>	<i>2013</i>	<i>2012</i>	<i>2011</i>
Non-discrimination of people with minority membership	Project (, increase proportion of female executives)	gender Executives from the first level of management measured against targets set to promote equal treatment of women	particular emphasis on gender Executives from the first level of management measured against targets set to promote equal treatment of women	women 17.6% Diversity strategy with an emphasis on gender Executives from the first level of management measured against targets set to promote equal treatment of women	Diversity strategy with an emphasis on gender Executives from the first level of management measured against targets set to promote equal treatment of women	Total Proportion of women 17.5%	Total Proportion of women 17.8	women in apprentice training Total Proportion of women 17.8 % -> set goal to 25%by 2020			18.3 % of total work force – stable
	Gender Balance Network										
	Diversity strategy with a particular emphasis on gender	Proportion of women 18.3% GRI 405-1									
	Executives from the first level of management measured against targets set to promote equal treatment of women										
	Total Proportion of women 19.3%										
	GRI 405-1										
Non-discrimination of people with minority membership	Focus on gender, age and disability	Focus on gender, age and disability	Focus on gender, age and disability	Focus on gender, age and disability	Focus on gender, age and disability	Equal treatment, regardless of gender, age, religion, belief, culture, skin color, social origins, sexual orientation or	Equal treatment, regardless of gender, age, religion, belief, culture, skin color, social origins, sexual orientation, or	Focus on gender, disability and age	Diversity as a prerequisite for high productivity	Focus on gender, disability and age	Focus on gender diversity: promotion of equal opportunities for women
	Equal treatment, regardless of gender, age, religion, belief, culture, skin	Equal treatment, regardless of gender, age, religion, belief, culture, skin color, social origins, sexual orientation or	Equal treatment, regardless of gender, age, religion, belief, culture, skin	Equal treatment, regardless of gender, age, religion, belief, culture, skin	Equal treatment, regardless of gender, age, religion, belief, culture, skin			Employees from more than 20 countries	Employees from more than 20 countries	Employees from more than 20 countries	Equal Opportunities

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
	color, social origins, sexual orientation or nationality	nationality Zukunft.VIELFALT certification	color, social origins, sexual orientation or nationality	color, social origins, sexual orientation or nationality	color, social origins, sexual orientation or nationality (GRI 405-1)	nationality Signed Diversity Charter (public demonstration of the commitment to diversity)	nationality Commitment to the Diversity Charter	123 disabled people working at VERBUND, exceeding national quotas by more than 30	122 disabled people working at VERBUND, exceeding national quotas by more than 30%	182 employees under the Disabled Persons Employment Act – 55 more than the statutory quota	s officer (2010) 191 employees under the Disabled Persons Employment Act – 68 more than the statutory quota
	Premium Member within the Diversity Charter, an initiative promoted by the EU	Company Diversity management system permanently integrated Equal Opportunities Officer	Zukunft.VIELFA LT certification for comprehensive diversity management systems	Zukunft.VIELFA LT certification for comprehensive diversity management	Focus on Age: managing demographic change Enshrining diversity and inclusion in the corporate philosophy	Cross-enterprise collaborations (integration fund, AMS) Equal Opportunities Officer	Contracted an Accessibility Manager to ensure that the entire group is barrier free, 122 disabled people working at VERBUND, exceeding national quotas by more than 30%				
	Introduction of an Equal Opportunities Officer	Diversity & Inclusion Manager Digital Accessibility Team to improve barrier free digital access	Enshrining diversity and inclusion in the corporate philosophy y Focus on age: managing demographic change	Enshrining diversity and inclusion in the corporate philosophy Equal Opportunities Officer	Equal Opportunities Officer	Equal Opportunities Officer					
	Diversity & Inclusion Manager	Accessibility Manager			Diversity & Inclusion Manager	Diversity & Inclusion Manager					
	Introduction of the Function “Diversity and Inclusion Management”	Engagement on Purple Light Up Day Group-wide project: Focus on accessible offices	Structured succession planning	Accessability management program	Accessability management program	Accessability management program					
	Diversity management with ZukunftVIELFA LT	130 employees that qualify as disabled under the Disabled Persons Employment Act (Mandatory quota is 107)	Equal Opportunities Officer	3 people with disabilities completed internships	3 people with disabilities completed internships	151 employees that qualify as disabled under the Disabled Persons Employment Act					
	Digital Accessibility Team to improve barrier free digital access	GRI 405-1 SDG 5,8	Support of the industry survey on the topic “Opportunities from Employing Disabled	Member of DisAbility business forum Participation in the Purple Light Up Day	Member of DisAbility business forum 139 employees that qualify as disabled under the Disabled						
	Accessibility										

<i>HR-Policy</i>	<i>2021</i>	<i>2020</i>	<i>2019</i>	<i>2018</i>	<i>2017</i>	<i>2016</i>	<i>2015</i>	<i>2014</i>	<i>2013</i>	<i>2012</i>	<i>2011</i>
	initiatives for contributing to the inclusion of people with disabilities: Accessibility management program Engagement on Purple Light Up Day 149 employees that qualify as disabled under the Disabled Persons Employment Act (Mandatory quota is 104) GRI 405-1 SDG 5,8		Persons" – sharing best practices Accessibility management program 4 people with disabilities completed internships Member of the DisAbility business forum Sensitivity training courses Barrier-free equipment for conference rooms Engagement on Purple Light Up Day 137 employees that qualify as disabled under the Disabled Persons Employment Act (Mandatory quota is 108) GRI 405-1 SDG 10	138 employees that qualify as disabled under the Disabled Persons Employment Act (Mandatory quota is 104) GRI 405-1	Persons Employment Act (Mandatory quota is 108)						
Gender Diversity of	Succession planning in key	0% of women on the executive board	0% of women on the	0% of women on the	0% of women on the	0% of women on the	0% of women on the	0% of women on	0% of women on	25% of women on	25% of women on

<i>HR-Policy</i>	<i>2021</i>	<i>2020</i>	<i>2019</i>	<i>2018</i>	<i>2017</i>	<i>2016</i>	<i>2015</i>	<i>2014</i>	<i>2013</i>	<i>2012</i>	<i>2011</i>
<i>governing people</i>	management position emphasizing the advancement of women in leadership positions 50% women within the supervisory board since 2020, exceeding statutory quota of 30% Gender Balance Project (increase proportion of female executives)	(goal is to have one female member) Almost 50 % women within the supervisory board	executive board Compliance within the statutory quota within the supervisory board regarding female membership	executive board 40 % female membership in the supervisory (statutory quota of 30 % in 2018) Greater consideration to women when filling vacancies in bodies committees or management positions Seminar: "ensuring female success in leadership roles" , initiated survey (11% women signaled interest in management positions)	executive board (goal is to have one female member) 26.7 % female membership in the supervisory (by 2018 statutory quota of 30 %) Greater consideration to women when filling vacancies in bodies committees or management positions Inclusion of women in periodically updated succession planning	executive board 26.7 % female membership in the supervisory board Greater consideration to women when filling vacancies in bodies committees or management positions Women encouraged to apply to management positions	executive board 26.7 % female membership in the supervisory board	the executive board	the executive board	the executive board	the executive board
<i>Equal pay</i>	Regular preparation of an income report, comparing salaries of men and women Performance-based remuneration model in line	Regular preparation of an income report, comparing salaries of men and women Performance-based remuneration model in line with the market and according to employees' performance	Regular preparation of an income report, comparing salaries of men and women Performance-based remuneration model in line	Performance-based remuneration model in line with the market and according to employees' performance Strict compliance with the	Preparation of an income report comparing salaries of men and women Performance-based remuneration model in line with the market	Preparation of an income report comparing salaries of men and women Performance-related remuneration scheme	Preparation of an income report comparing salaries of men and women Performance-related remuneration scheme	Competitive, performance-related compensation Ratio of basic salary of women to men: 92.,5% (G4 Disclosure)	Competitive, performance-related compensation	Performance-related, market-oriented compensation	Income Report for all salary levels Performance-related remuneration scheme One of the first companies

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Employee welfare program	with the market and according to employees' performance'	GRI 405-2	with the market and according to employees' performance	classifications of the collective agreement SDG 5,8	and according to employees' performance Strict compliance with the classifications of the collective agreement	Ratio of base salaries of women and men 1:1.08	Ratio of base salaries of women and men 1:1.08				in Austria to publish salary figures for all job adverts in beginning of 2011 (from March 2011 legally coercive in Austria)
	Strict compliance with the classifications of the collective agreement		Ratio of base salaries of women and men 1:1.03								
	GRI 405-2		GRI 405-2 SDG 5 8		Ratio of base salaries of women and men 1:1.07						
					GRI 405 -2						
Flexibility and Security	voluntary benefits provided to workers regardless of part-time or full-time contracts: pension fund, supplementary health insurance, discounted lunches, dependent child benefits and health checks	Pension fund, supplementary health insurance, discounted lunches, child benefits, health checks, regardless of the working time model GRI 401-2 SDG 3	Pension fund, supplementary health insurance, discounted lunches, child benefits, health checks, regardless of the working time model GRI 401-2 SDG 3	Pension fund, supplementary health insurance, discounted lunches, child benefits, health check GRI 401-2s	Pension fund, supplementary health insurance, discounted lunches, child benefits, health checks	Pension benefits, supplementary health insurance	Pension premiums child allowances, Supplementary health insurance	Payment of pension benefits Supplementary health insurance Subsidized lunches, regardless of part-time or full-time contracts	Payment of pension benefits Supplementary health insurance Subsidized lunches, regardless of part-time or full-time contracts	Payment of pension benefits, Supplementary health insurance and other social benefits	Payment of pension benefits, Supplementary health insurance, Subsidized lunches
	GRI 401-2 SDG 3										
	Opportunity to work under various working-time	Opportunity to work under various working-time models, including	Opportunity to work under various working-time	Opportunity to work under various working-time	Opportunity to work under various working-time	Opportunity to switch to temporary part-time work	Various working time models tele work	Offering telework			

<i>HR-Policy</i>	<i>2021</i>	<i>2020</i>	<i>2019</i>	<i>2018</i>	<i>2017</i>	<i>2016</i>	<i>2015</i>	<i>2014</i>	<i>2013</i>	<i>2012</i>	<i>2011</i>
Occupational health and safety	models, including full-time, part-time and part-time during parental leave	full-time, part-time and part-time during parental leave Working from home (where possible) due to COVID-19	models, including full-time, part-time and part-time during parental leave	models, including full-time, part-time and part-time during parental leave	models, including full-time, part-time and part-time during parental leave	or take time out from the job (cost reduction)					
	New works agreement on home office and mobile working Based on the extensive experience with remote working due to the COVID-19 pandemic		Works agreement updated on Mobile Working and Telecommuting	Digital Workforce Management: making mobile working methods possible (being tested)							
	Fit & Healthy at VERBUND initiative, focus: medical checkups	Fit & Healthy initiative, Medical check-ups, "Health Road"	Fit & Healthy initiative, focus in 2018: working in office spaces	Fit & Healthy initiative, focus in 2018: working in office spaces	Fit & Healthy initiative, focus in 2017: psychosocial health and mental fitness	Fit & Healthy initiative, focus in 2016: psychosocial health and mental fitness	Fit & Healthy initiative, focus in 2015: psychosocial health and mental fitness	Fit & Healthy initiative, focus in 2014: psychosocial health	Fit & Healthy initiative, focus in 2013: mental fitness and psychosocial health	Fit & Healthy initiative at VERBUND, focus in 2012: nutrition	Fit & Healthy initiative at VERBUND – focus in 2011: physical fitness
	Online fitness programs	Mental health, stress awareness – webinars on mental health	healthy eating, handling shift work, safe lifting and carrying	Lectures on time and stress management	Health management including nutrition and exercise, stress management, active muscle training	(based on survey results) Health management including nutrition and exercise, stress management, active muscle training	(based on survey results) Health management including nutrition and exercise, stress management, active muscle training	framework for safety measures established by relevant laws and directives	For executives sessions focusing on resilience and healthy leadership	Safety experts for workplace safety	Accident prevention program: framework for such measures established by relevant laws and directives
	Webinars on healthy eating, correct lifting and carrying opportunity to take expanded health screenings, healthy back courses, smoking cessation workshops,	Videos for short physical activity and live training, webinars on healthy eating Health protection during the pandemic: additional to legal requirements, protective measures	Free counselling on work-related or personal problems under the Employee Assistance Program preventive measures are	Health management including nutrition and exercise, handling shift work, safe lifting and carrying preventive measures are based on the	Resilienz4Business e-training for mental stress A module for executives for			Safety experts for workplace safety Annual training sessions,	Safety experts for workplace safety Annual training	Annual training sessions based upon work-related accident statistics, 2012: "Ergonomics", training programs,	

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
	webinars on mental health app-based motivation platform to carry out regular challenges to promote physical activity and health Occupational health services: on-site physicians: advice on occupation health, implementing programs promoting health (working conditions and ergonomic workplace), inspecting workplaces, help to identify and assess hazards, preventative health measures, executing vaccination campaigns executing and organizing	Preventing contact among staff by staggering shifts, splitting teams, admin staff working remotely, Plexiglas partitions, social distancing, hygiene measures, personal protective gear Testing strategy Vaccination campaign against the flu Preventive measures based on the analysis of work-related injury statistic postponed (Covid-19) management of working materials, accident reporting. briefings and instruction, fire safety, personal protective gear, coordination on construction sites and in projects and dealings with external contractor accidents Safety coaches Safety walks	based on the analyses of workplace injury statistics, focus within the "We Live Safety" project: perception, near misses, follow ups, environmental management Safety culture project Safety coaches Implementation of a databases for near misses, safety suggestions, hazard reports Safety walks conducted by the Executive Board legally mandated safety incentives, article in the employee magazine, intranet and posters safety briefings, in person or via	analyses of workplace injury statistics, in 2018 annual continuing education measures focused on training sessions on t: "Working in the tank," "Securing loads," "Moving loads," "Practical exercises," "We live safety" and "The Electromagnetic Fields Directive management of working materials, accident reporting. briefings and instruction, fire safety, personal protective gear, coordination on construction sites and in projects and dealings with external contractor accidents	reacting early to first signs of mental stress among employees management of working materials, accident reporting. briefings and instruction, fire safety, personal protective gear, coordination on construction sites and in projects and dealings with external contractors, prevention measures based on the analysis of work-related accidents, annual training sessions' focus: working in the tank, neophytes, cell phones in the workplace and working with emergency services organizations and authorities	accident reporting. briefings and instruction, fire safety, personal protective gear, coordination on construction sites and in projects and dealings with external contractors, accident prevention measures based on the analysis of work-related accidents, annual training sessions' focus: working in containers refresher on "Waterway hazards annual safety briefing via e-learning and on site	accident prevention measures based on the analysis of work-related accidents, annual training sessions' focus: „mechanical hazards", refresher on "Waterway hazards", comprehensive training sessions, annual safety briefing on site and e-learning	based upon work-related accident statistics, 2014: "work materials, personal induction sessions and e-learning formats, "Work materials" and "transportation of hazardous materials" training programs, special in depth training sessions for employees responsible for waste and hazardous materials Survey on mental stress, based on a legal requirement work-related mental stress must be	sessions based upon work-related accident statistics, 2013: Personal safety equipment, "Work materials" and "transportation of hazardous materials", special in-depth training for employees responsible for waste and hazardous materials OHS certified by OHSA 18001 OHS certified by OHSA 18001	special in-depth training sessions for waste and hazardous materials OHS certified by OHSA 18001	participating also in external bodies in the Austrian energy environment Annual training sessions based upon work-related accident statistics, 2011: "Trip and Fall Awareness", training programs, Preparation of a safety guides to lower accident figures OHS certified by OHSA 18001

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
	safety-related vocational training programs Preventive measures based on the analysis of work-related injury statistic, partially implemented "Working on the water" project: "We Live Safety": intensive training for executives, incident reporting database, establishing safety coaches and training them regularly Vaccination campaign against Covid-19 management of working materials, accident reporting. briefings and instruction, fire safety,	conducted by the Executive Board Incident database, safety communication GRI 103-2, GRI 403-5,6	-e-learning management of work management of working materials, accident reporting. briefings and instruction, fire safety, personal protective gear, coordination on construction sites and in projects and dealings with external contractor accident GRI 103-2 403-5, 6	"We live safety" project to raise awareness of safety: executives acting as role models and employees looking out for one another GRI 103-2	legally mandated safety briefings in person and e-learning platform GRI 103-2 GRI 403-6						investigated Based on the result workshops were conducted under the leadership of an occupational psychologist

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Work-life balance for carers	personal protective gear, coordination on construction sites and in projects and dealings with external contractor accidents Safety walks conducted by the Executive Board Incident database, safety communications (online) GRI 103-2 403-5,6										
	Member of Companies for Families network, an initiative of Austrian Ministry for Labour, Family and Youth; focusing actions on interest of families	Work and Family audit, a certification from the Austrian Ministry of Labour, Family and Youth (2018)	Member of the Companies for Families network Work and Family Audit	Member of the Companies for Families network Work and Family Audit	Member of the Companies for Families network Work and Family Audit	Maintaining a balance between family and work as a tradition at Verbund	Maintaining a balance between family and work as a tradition at Verbund	Family friendliness is something that is actively pursued	Planned measures to simplify re-entry into workforces following parental leave for women and me	Planned measures to simplify re-entry into workforces following parental leave for women and me	Work and Family Audit a management tool from the Austrian Ministry of Economy, Family and Youth for optimizing family-oriented corporate policy
	flexible working time models: part-time during parental	Special care leave with no red during the pandemic	Works agreement updated on Mobile Working and Telecommuting	Goal to simplify mobile working and improve flexibility of working hours		Made the issue of work and private life a fixed part of performance reviews	Childcare option during holidays Various working time models and telework	Childcare during the holidays and telework Support of paternity leave	Holiday childcare for children Work and Family Audit	Awarded the Work and Family Audit certificate by the Federal Ministry of Economy,	
			Shared leadership models			New information	Received	Work and Family Audit			

<i>HR-Policy</i>	<i>2021</i>	<i>2020</i>	<i>2019</i>	<i>2018</i>	<i>2017</i>	<i>2016</i>	<i>2015</i>	<i>2014</i>	<i>2013</i>	<i>2012</i>	<i>2011</i>
Reskilling and Upskilling	leave		implemented			about care and unpaid carers leaves on the intranet	Work and Family Audit certification	Support of the "Work-Life Balance" Charter"	Parent and child rooms at two sites	Family and Youth	
	Work and Family audit certification from the Austrian Ministry of labor, Family and Youth					Work and Family Audit	Possibility to take a third parental leave year,				
	possibility to take third parental leave year; remote and mobile working; child allowance childcare options during holidays										
	optional parental leave month for fathers; flexible working time models: part-time during parental leave										
	Average Training hours per employee 26.4	20 hours training per employee	40 hours training per employee	33.6 hours training per employee	36 hours of training per employee	35.2 hours per training employee	40 hours of training per employee	3.7 days of training per employee	4.7 days of training per employee	36.8 hours per employee	48 hours training per employee
	Apprenticeship training, trainee programs	Apprentice training, trainee program	Apprentice training, trainee program	Apprentice training,	Apprentice Training, new trainee program for IT professionals	Apprentice Training,	Apprentice training	Trainee programs, apprentice training,	Trainee programs, apprenticeship training, knowledge management	Trainee programs, apprentice ship training, knowledge management (since 2011), succession planning:	Training programs, trainee programs, apprentice training, qualified succession
	personnel development	Digital learning formats, numerous courses, webinars	Personnel development focusing on safety,	Personnel development focusing on safety, technology, and	Targeted personnel	Personnel development focusing on technical and safety	Knowledge retention as a key focus (due to demographic change),	Continuing education and training: personnel	t (New Intranet +,		

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
	focused on safety, technology, mandatory compliance training investments in comprehensive training, virtual workshops and continuing education implemented Learning Management System – digital continuing education formats Digital onboarding executive development, mandatory training, individual coaching, regular feedback for executives trainee programs, GRI 404-1,2 SDG4	Topics: software programs, personal development, energy market health Digital onboarding ModernWork@Verbund initiative to improve feedback culture and lessons learned Regular management feedback sessions Iceberg sessions and boot camp for leaders Virtual reality incorporation Learning Management System – digital continuing education formats GRI 404-1,2 SDG4 new Learning Management System: e-learning course and corresponding tests	technology and the energy market Trainee Program for IT and SAP Mindset initiative "Leaders in Transformation" based on Innogy's New Way of Working transformation model to support digitalization and innovation transformation e-training: wide spectrum on courses on information security, compliance, employee safety, financial KPIs, energy market	the energy market Succession planning at all levels Continuous education, targeted retraining Digital Learning Media 2.0 Project in addition to classroom training Fit4Cyber, Fit4DSBGVO, Compliance, Anti-corruption e-training courses within the project Virtual reality training Management feedback to improve quality of leadership GRI 401-1,2	development and e-learning solutions Targeted retraining, continuous education Training for IT through digital learning media New Lynda learning platform with over 2500 courses Seminars on agile product development and flexible project work Management feedback to improve quality of leadership GRI 401-1,2	qualifications, SAP, IT, continuous education, targeted training for employees affected by restructuring Management feedback to improve leadership culture and follow up measures Individual career development measures	personnel development focused on technical and safety qualifications, SAP and IT training, targeted retraining Personnel consultations, Management feedback pilot project to improve leadership culture Individual career development measures	development focused on technical, safety, SAP and IT training Internal reorganization program Targeting retraining for employees affected by restructuring Succession planning: individual tailored education and review of management potential	SharePoint platforms), Individual development plans based upon potential analyses Continuous education on technical and safety-related skills, SAP and IT training Individual coachings sessions and workshops for executives focusing on change management	individual career development measures based upon potential analyses Continuous focus on knowledge management Implementation of customized e-learning programs code of conduct compliance training)	planning, knowledge sharing project to address demographic trends Entity-wide meeting of controllers as part of internal knowledge management process (Demographic pressure) Customized training and development programs,

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Employee representation			LinkedIn Learning access (library with over 2000 courses=								
			GRI 401-1,2 SDG 4								
	Freedom of association and collective bargaining	Freedom of association and collective bargaining	Freedom of association and collective bargaining	Freedom of association and collective bargaining	Freedom of association and collective bargaining	Freedom of association and collective bargaining	Strict compliance within the collective agreement	Freedom of association and collective bargaining	Right to join a union	Right to join a union	Right to join a union
Quality of Dialogue between management and employees	Adherence of employment contracts to collective bargaining agreements	Strict compliance with the collective agreement GRI 402-1	Strict compliance with the collective agreement GRI 402-1	Strict compliance with the collective agreement GRI 402-1	Strict compliance with the collective agreement GRI 102-41	Strict compliance within the collective agreement G4 –HR4	Freedom of association and collective bargaining G4 –HR4	Right to join a union G4 –HR4		Strict compliance with the classifications of collective agreements, also required for supplier	Strict compliance with the classifications of collective agreements
	GRI 402-1										
	Employee magazine "kontakt"	Intranet	Employee magazine "kontakt",	Economic symposiums, held each quarter, where the Executive Board informs the works council on the economic state	Economic symposiums held each quarter between management and works council GRI 102-41			Employee magazine "kontakt"	Employee magazine "kontakt"	Employee magazine "kontakt"	Employee magazine "kontakt"
	Economic symposiums, held each quarter, where the Executive Board informs employee representatives on the economic state, HRM measures and current developments	Cooperation via a quarterly dialogue with the workers council GRI 402	Intranet Economic symposiums, held each quarter, where the Executive Board informs the works council on the economic state GRI 402					Informational events, Intranet	Informational events		
	Employee								Intranet		

<i>HR-Policy</i>	<i>2021</i>	<i>2020</i>	<i>2019</i>	<i>2018</i>	<i>2017</i>	<i>2016</i>	<i>2015</i>	<i>2014</i>	<i>2013</i>	<i>2012</i>	<i>2011</i>
	informational events held at regular intervals by the Group Executive Board and local management at all locations										

EVN AG (AT), 2011-2021

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Gender equality in staffing	Women@EVN program: opportunity to attend requirements-oriented seminars and develop internal networks individualized support for women returning after maternity leave Total Proportion of Women: 23.1%	Women@EVN program: opportunity to attend requirements-oriented seminars and develop internal networks individualized support for women returning after maternity leave Total Proportion of Women: 23.1%	Women@EVN program: opportunity to attend requirements-oriented seminars and develop internal networks individualized support for women returning after maternity leave Total Proportion of Women: 23 %	Women@EVN program supplemented by an internal women's network individualized support for women returning after maternity leave Total Proportion of Women: 23.1%	Women@EVN program Part-time working models supporting women individualized support for women returning after maternity leave Total Proportion of Women: 23.3 %	Women@EVN program supplemented by an internal women's network individualized support for women returning after maternity leave Seminars on topics "making the best use of your opportunities and resources", "a skillful appearance" Total Proportion of Women: 22.6%	Women@EVN program supplemented by an internal women's network individualized support for women returning after maternity leave Total Proportion of Women: 21.9%	Women@EVN program supplemented by an internal women's network individualized support for women returning after maternity leave Total Proportion of women 21.4 %	Women@EVN program individualized support for women returning after maternity leave Total Proportion of Women 21.9%	Women@EVN program individualized support for women returning after maternity leave Total Proportion of women 21.8%	Women@EVN program individualized support for women returning after maternity leave Total Proportion of women 22.8%
Non-discrimination of people with minority membership	Employees of 25 different nationalities Implementing the principles of ILO, UN Global Compact (2005) 124	Employees of 25 different nationalities Implementing the principles of ILO, UN Global Compact (2005) 124	Employees of 25 different nationalities Implementing the principles of ILO, UN Global Compact (2005) 122	Employees of 20 different nationalities 130 employees with special needs (Implementing the principles of ILO, UN	Employees of 20 different nationalities design of workplaces and processes for disabled employees (119 employees with special	Employees of 20 different nationalities Attention to senior employees, young people and workers with special needs	Employees of 20 different nationalities Attention to senior employees, young people and workers with special needs	Attention to senior employees, young people and workers with special needs Partial retirement program	Attention to senior employees, young people and workers with special needs Partial retirement program	Employees of 20 different nationalities Attention to senior employees, young people and workers with special needs	Employees of 20 different nationalities Attention to senior employees, young people and workers with special needs

<i>HR-Policy</i>	<i>2021</i>	<i>2020</i>	<i>2019</i>	<i>2018</i>	<i>2017</i>	<i>2016</i>	<i>2015</i>	<i>2014</i>	<i>2013</i>	<i>2012</i>	<i>2011</i>
<i>Gender Diversity of governing people</i>	employees with special needs	employees with special needs	employees with special needs	Global Compact (2005)	needs) (Adherence to the principles of ILO, UN Global Compact (2005))	partial retirement program	partial retirement program	design of workplaces and processes for disabled employees	Training targeting senior employees	partial retirement program	partial retirement program
	GRI 102-16 GRI 405	GRI 102-16	GRI 102-16			design of workplaces and processes for disabled employees	design of workplaces and processes for disabled employees	120 employees with special needs	design of workplaces and processes for disabled employees	Training targeting senior employees	Training targeting senior employees
						112 employees with special needs	111 employees with special needs)	(Adherence to the principles of ILO, UN Global Compact (2005)	additional opportunities available with respect to working hours and locations for employees with special needs	Individual design of workplaces and processes for disabled employees	Individual design of workplaces and processes for disabled employees
						(Implementing the principles of ILO, UN Global Compact (2005)	(Adherence to the principles of ILO, UN Global Compact (2005)		(Adherence to the principles of ILO, UN Global Compact (2005)	(Adherence to the principles of ILO, UN Global Compact (2005)	(Adherence to the principles of ILO, UN Global Compact (2005)
	Women @EVN, network: help women attain managerial positions	Women @EVN, network: help women attain managerial positions	Women @EVN, network: help women attain managerial positions	Women @EVN, network: help women attain managerial positions	Women @EVN, network: help women attain managerial positions	Women @EVN, network: help women attain managerial positions	Women @EVN, network: help women attain managerial positions	Women @EVN, network: help women attain managerial positions	Women @EVN to enable women, inter alia, to pursue management positions (4 women appointed senior positions)	Women @EVN to enable women, inter alia, to pursue management positions (4 women appointed senior positions)	Women @EVN to enable women, inter alia, to pursue management positions (4 women appointed senior positions)
	30% women within the supervisory board	30% women within the supervisory board	30% women within the supervisory board	30% women within the supervisory board	26.7% women within the supervisory board						

<i>HR-Policy</i>	<i>2021</i>	<i>2020</i>	<i>2019</i>	<i>2018</i>	<i>2017</i>	<i>2016</i>	<i>2015</i>	<i>2014</i>	<i>2013</i>	<i>2012</i>	<i>2011</i>
<i>Equal pay</i>	No difference in compensation paid to women and men who have the same training and perform same activities	No difference in compensation paid to women and men who have the same training and perform same activities	No difference in compensation paid to women and men who have the same training and perform same activities	No difference in compensation paid to women and men who have the same training and perform same activities	Renumeration scheme for over 90% based on collective bargaining agreements	Renumeration scheme for over 90% based on collective bargaining agreements	Same renumeration for the same work	Same renumeration for the same work	Same renumeration for the same work	Same renumeration for the same work	Biannual remuneration report according to the Equal Treatment Act and its voluntary dissemination internally
	Renumeration scheme for over 90% based on collective bargaining agreements	Renumeration scheme for over 90% based on collective bargaining agreements	Renumeration scheme for over 90% based on collective bargaining agreements	Renumeration scheme for over 90% based on collective bargaining agreements	GRI 202-1	GRI LA 13	Biannual remuneration report according to the Equal Treatment Act	Biannual remuneration report according to the Equal Treatment Act	Biannual remuneration report according to the Equal Treatment Act	Biannual remuneration report according to the Equal Treatment Act	GRI LA 14
	Biannual remuneration report according to the Equal Treatment Act	Biannual remuneration report according to the Equal Treatment Act	GRI 202-1	GRI 202-1			GRI LA 13	GRI LA 13	GRI LA 13	GRI LA13	
	GRI 202	GRI 202-									
<i>Employee welfare program</i>	Time off work for voluntary work (Red Cross or fire brigades)	Time off work for voluntary work (Red Cross or fire brigades)	Time off work for voluntary work (Red Cross or fire brigades)	Time off work for voluntary work (Red Cross or fire brigades)	Time off work for voluntary work (Red Cross or fire brigades)	Time off work for voluntary work (Red Cross or fire brigades)	Time off work for voluntary work (Red Cross or fire brigades)	Time off work for voluntary work (Red Cross or fire brigades)	Time off work for voluntary work (Red Cross or fire brigades)	Time off work for voluntary work (Red Cross or fire brigades)	Supplementary health insurance, pension fund for full-and part -time employees
	Pension benefits, supplementary health insurance	Pension benefits, supplementary health insurance	Pension benefits, supplementary health insurance	Pension benefits, supplementary health insurance	Pension benefits, supplementary health insurance	Pension benefits, supplementary health insurance	Pension benefits, supplementary health insurance	Pension benefits, supplementary health insurance	Pension benefits, supplementary health insurance	Pension benefits, supplementary health insurance	
	GRI 201-3, 401-2	GRI 201-3, 401-2	GRI 201-3, 401-2	GRI 201-3, 401-2	GRI 201-3, 401-2	GRI G4-EC3 GRI LA 2	GRI LA 2	GRI LA 2	GRI LA 2	GRI LA 2	

<i>HR-Policy</i>	<i>2021</i>	<i>2020</i>	<i>2019</i>	<i>2018</i>	<i>2017</i>	<i>2016</i>	<i>2015</i>	<i>2014</i>	<i>2013</i>	<i>2012</i>	<i>2011</i>
<i>Flexibility and Security for standard and contingent workers</i>	EVN Working World: create highly flexible working environment Option to work up to 1100 hours from a location of choice Unlimited Home-office option during lockdown	EVN Working World. 2.0, - digitalizing the way of working Option to work up to 100 hours from a location of choice Unlimited Home-office option during lockdown	Flexible working hours (part time or flex time without core times)	Flexible working hours (part time or flex time without core times) Introduction of mobile working	Flexible working hours (part time or flex time without core times)	Flexible working hours (part time or flex time without core times) Partial retirement program	Flexible working hours (part time or flex time without core times) Partial retirement program	Flexible working hours (part time or flex time without core times) Partial retirement program	Flexible working hours (part time or flex time without core times) Partial retirement program	Flexible working hours (part time or flex time without core times) Partial retirement program	Flexible working time models Partial retirement program
<i>Occupational health and safety</i>	EVN culture and sports club Medical check-ups, vaccinations, eye and hearing tests, tips on healthy nutrition occupational health physicians available on site adaption of rules and reorganization of crisis staff, revision of group directive "Pandemic Protection", creation of a	EVN Culture and Sports Club Medical check-ups, vaccinations, eye and hearing tests, tips on healthy nutrition occupational health physicians available on site EVNs safety mission statement EVN Safety Days EVN Pandemic	EVN Culture and Sports Club 1 st EVN safety day EVN safety mission statement Challenge on commuting accident prevention ideas Seven-point - safety strategy Protective clothing for employees Occupational safety department	EVN Culture and Sports Club Health@EVN program: health protection, healthier living and fitness: free app and motivation talks offered Medical check-ups, vaccinations, eye and hearing tests, tips on healthy nutrition EVN Pandemic Prevention to minimizes infection	EVN Culture and Sports Club Health@EVN program: health protection, healthier living and fitness Psychological counselling, coaching, tips on healthy nutrition Training programs on health protection, occupation health and safety and fire prevention "Working with anti-fall	EVN Culture and Sports Club Health programs for the needs of various age groups Health@EVN program: health protection, healthier living and fitness Psychological counselling, coaching, tips on healthy nutrition Training programs on health protection,	EVN Culture and Sports Club Intranet safety manual „Safety Handbook Workforce survey on mental stress – on the basis of those 29 workshops moderated by psychologists Healthy nutrition program: healthy and balanced employee meals, Free fresh fruit,	EVN Culture and Sports Club Intranet: safety manual „Safety Handbook Health programs for the needs of various age groups EVN Pandemic Prevention to minimizes infection risk Health@EVN program: health protection, healthier living and fitness	EVN Culture and Sports Club Workplace, health and safety committees Occupational safety department established to ensure compliance with legal regulations EVN Pandemic Prevention to minimizes infection risk Health@EVN program:	EVN Culture and Sports Club Workplace, health and safety committees Health@EVN program Vaccinations programs EVN Pandemic Prevention to minimizes infection risk Training programs on health protection, occupation	Training and building safety awareness Internal safety manual „Safety Handbook (according to laws) Vaccinations "EVN Pandemic Prevention" Training programs on health protection, occupational health and safety and fire prevention "Working with

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
	central crisis storage point for protective clothing and material, purchase and distribution of necessary protective clothing vaccination campaign Occupational safety department records and analysis work accidents based on ISO 45001 Regular training and targeted awareness-raising measures in occupational safety, protective clothing and equipment, modern tools maximum protection of workers during the pandemic: unlimited home-office	Perspiration Plan execution Occupational safety department records and analysis work accidents based on ISO 45001 Reorganized occupational safety department, reporting directly to the Executive Board Established crises staff Safety officers e-learning modules, videoclips, articles in the employee magazine and intranet, specialist seminars, regular information on accident-free days Safety manuals on	records and analysis work accidents based on ISO 45001 Safety officers Safety manuals on equipment and special working conditions Regular training and targeted awareness-raising measures on: "Work safety-electricity", "working with voltage, construction on high-low-voltage overhead lines" New initiative: every meeting starting with occupational safety as the first topic Video animation on office info screens with	Training programs on health protection, occupation safety and fire prevention "Work safety-electricity", "Working with voltage", "Construction of high-and low voltage overhead lines" Internal safety manual „Safety Handbook" GRI 403-2	protection systems" Medical check-ups, vaccinations, eye and hearing tests, tips on healthy nutrition EVN Working World: ergonomically optimized workstations EVN Pandemic Prevention to minimizes infection EVN running event Central reporting of accidents as the basis of safety trainings occupational health physicians available on site first aid courses	occupation health and safety and fire prevention "Working with anti-fall protection systems" Medical check-ups, vaccinations, eye and hearing tests, tips on healthy nutrition EVN Pandemic Prevention to minimizes infection EVN running event Central reporting of accidents as the basis of safety trainings occupational health physicians available on site first aid courses	smoothies, muesli and salad Lecture on the subject for healthy nutrition Health@EVN program: health protection, healthier living and fitness Health programs for the needs of various age groups Medical check-ups, vaccinations, eye and hearing tests EVN Pandemic Prevention to minimizes infection risk Culture and sports club hiking day Health programs for the needs of various age groups	Medical check-ups, vaccinations, eye and hearing tests Psychological counselling, coaching, tips on healthy nutrition Health programs for the needs of various age groups Training programs on health protection, occupation health and safety and fire prevention "Working with anti-fall protection systems" Extensive employee survey to collect data on "mental stress on the job" (legal requirements introduced in 2013:	health protection, healthier living and fitness Medical check-ups, vaccinations, eye and hearing tests Psychological counselling, coaching, tips on healthy nutrition Health programs for the needs of various age groups Training programs on health protection, occupation health and safety and fire prevention "Working with power saws" Internal safety manual „Safety Handbook" Courses for first aid and anti-fall protection	health and safety and fire prevention "Working with voltage" "safety technology" Internal safety manual „Safety Handbook" GRI EU 16	voltage", "chainsaw handling courses"

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
	policy and strict safety instructions on site Safety manuals on equipment and special working conditions Regular training and targeted awareness-raising measures on: "Work safety-electricity", "working with voltage, construction on high-low-voltage overhead lines" "Oscar for Occupational Safety" for accident-free departments Unlimited Home-office option to minimize the danger of Covid-19 infection	equipment and special working conditions Regular training and targeted awareness-raising measures on: "Work safety-electricity", "working with voltage, construction on high-low-voltage overhead lines" "Oscar for Occupational Safety" for accident-free departments Unlimited Home-office option to minimize the danger of Covid-19 infection Strict hygiene rules Special protection rules for employees at	regular information All documents available on the Intranet occupational health physicians available on site Medical check-ups, vaccinations, eye and hearing tests, tips on healthy nutrition GRI 403		Internal safety manual „Safety Handbook GRI 403-2	Internal safety manual „Safety Handbook GRI LA 7, 8	Internal safety manual „Safety Handbook occupational health physicians available on site GRI LA 7, 8	evaluation of employees' health= Internal safety manual „Safety Handbook Two occupation health physicians available on site "Smoke-free EVN" GRI LA 7, 8	GRI LA 7, 8		

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Work-life balance for carers	Up-to-date information and publication of behavioral and hygiene rules via intranet	risk Minimization of social contacts (separate offices, closed cafeteria, cancellation of trainings – held online, teams and shifts separated), personal protective equipment									
	Minimization of social contacts										
	GRI 403	Up-to-date information and publication of behavioral and hygiene rules via intranet, tips on mobile working, podcasts from the crises staff									
		GRI 403									
	Flexitime model without core times; (part-time working models)	Flexitime model without core times; (part-time working models) – opportunities to reduce holiday and compensatory time-off were	Flexitime model without core times; (part-time working models)	Flexitime model without core times; (part-time working models)	Flexitime model without core times; (part-time working models)	Flexitime model without core times; (part-time working models)	Flexitime model without core times; (part-time working models)	Flexible working hours (part-time, flexitime without core time)	Flexible working hours (part-time, flexitime without core time)	Flexible working hours (part-time, flexitime without core time)	Flexible working time models, support to women returning to their professions after maternity leave
	Childcare during holiday		Opportunities of mobile working	Opportunities of mobile working	Individual support after parental leave and maternity	Individual support after parental leave and maternity	Individual support after parental leave and maternity	Individual support after parental leave and maternity	Individual support after parental leave and maternity	Individual support after parental leave	
	“Charta on										

<i>HR-Policy</i>	<i>2021</i>	<i>2020</i>	<i>2019</i>	<i>2018</i>	<i>2017</i>	<i>2016</i>	<i>2015</i>	<i>2014</i>	<i>2013</i>	<i>2012</i>	<i>2011</i>
	new compatibility parents – economy”	expanded Special care time for children below 14 years in view to the nationwide home schooling	Individual support after parental leave and maternity Holiday childcare Parent-and-child office Information events for employees on parental leave	Individual support after parental leave and maternity leave Holiday childcare Parent-and-child office Information events for employees on parental leave	leave Holiday childcare Parent-and-child office Information events for employees on parental leave	leave Holiday childcare Parent-and-child office Information events for employees on parental leave	leave Holiday childcare Parent-and-child office Information events for employees on parental leave	leave Holiday childcare Parent-and-child office Information events for employees on parental leave	leave Holiday childcare Parent-and-child office Information events for employees on parental leave	Holiday childcare Parent-and-child office Information events for employees on parental leave Extensive training program for employees on parental leave	day care during holidays, Information events for employees on parental leave Education and training open for employees on parental leave Signed “Charta on new compatibility parents – economy”
	Mobile working policy: possible to work 1100 hours per year from a location of choice	Information events for employees on parental leave	Information events for employees on parental leave	Information events for employees on parental leave	“Charta on new compatibility parents – economy”	“Charta on new compatibility parents – economy”	“Charta on new compatibility parents – economy”	“Charta on new compatibility parents – economy”	Extensive training program for employees on parental leave		
	Parent-and-child office	“Charta on new compatibility parents – economy”	“Charta on new compatibility parents – economy”	“Charta on new compatibility parents – economy”	parental leave up to 36th month after child's birth, exceeding legal regulations	parental leave up to 36th month after child's birth, exceeding legal regulations	parental leave up to 36th month after child's birth, exceeding legal regulations	GRI LA 13	parental leave up to 36th month after child's birth, exceeding legal regulations	parental leave up to 36th month after child's birth, exceeding legal regulations	parental leave up to 36th month after child's birth, exceeding legal regulations
	Supervised summer holiday program for children										
	parental leave up to 36th month after child's birth, exceeding legal regulations	Holiday childcare Parent-and-child office GRI 401-3	parental leave up to 36th month after child's birth, exceeding legal regulations	parental leave up to 36th month after child's birth, exceeding legal regulations	GRI 401-3						
	maintaining direct contact with employees during leave period, hosting special informational events and extensive trainings for parents during		GRI 401-3	ranked 3 rd on the competition “most family-friendly company in Lower Austria 2017” GRI 401-3							

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Reskilling and Upskilling	their leave										
	GRI 401-3										
	Apprenticeship programs , trainee programs	Apprenticeship programs , trainee programs	Apprenticeship programs , trainee programs	Apprenticeship programs , trainee programs	Apprenticeship programs , trainee programs	Apprenticeship programs , trainee programs	Apprenticeship programs , trainee programs	Apprenticeship programs , trainee programs	Apprenticeship programs , trainee programs	Apprenticeship programs , trainee programs	Apprenticeship programs , trainee programs
	Know-how transfer between younger and older colleagues	Know-how transfer between younger and older colleagues	Feedback and orientation sessions	EVN SUN – summer University	EVN SUN – summer University	EVN SUN – summer University	EVN SUN – summer University	Know-how transfer between young entries and experienced colleagues	Trainings for senior employees	Training targeting senior employees	Leadership development as a central aspect
	EVN Academy	EVN Academy	Know-how transfer between younger and older colleagues	Know-how transfer between younger and older colleagues	Know-how transfer between younger and older colleagues	Know-how transfer between younger and older colleagues	Know-how transfer between young entries and experienced colleagues	Preferred Internal job vacancy fillings	Transfer of knowhow between skilled colleagues and future experts	Know-how transfer between young entries and experienced colleagues	Preferred Internal job vacancy fillings
	70 educational plans covering various technical and personality development subjects	Preferred internal job postings	EVN Academy	EVN Academy	EVN Academy	EVN Academy	EVN Academy	EVN Academy	EVN Academy	EVN Academy	Training hours per employee 22.1
	train future experts and managers, foster knowledge transfer: EVN SUN for the development of future managers	Switch to webinars and e-learning modules where possible 299.1 EUR per employee spend on training 27.45 hours of training per employee	Preferred Internal job postings	Feedback and orientation sessions	Feedback and orientation sessions	HR Days 2016: knowledge transfer program	Specialist seminars on natural gas, language training, social skill, CSR	EVN SUN, summer university program	EVN SUN, summer university program where international lectures presented on management and leadership material	Training coordinator assessing development needs of individual employees	EVN Academy
	Preferred Internal job postings	GRI 404	356.8 EUR per employee spend on training 34.05 hours of training per employee	Leadership development: make use of internal career opportunities	Leadership development: make use of internal career opportunities	Feedback and orientation session: focus on results	Leadership development: make use of internal career opportunities	Specialist seminars on natural gas, language training, social skills	Specialist seminars on management and leadership	EVN SUN, summer university program where international lectures presented management and leadership	"Feedback and Orientation Talks" as part of the development and feedback program
	217.6 EUR per		GRI 404-2	Specialist seminars on language training, e.g., advanced technical training, coachings, social skills – increasingly	Specialist seminars on language training, social skills	Specialist seminars on language training, social skill, CSR	Individual management training program	Leadership development: make use of internal career opportunities	Leadership development: make use of internal career opportunities	Leadership development: make use of internal career opportunities	GRI LA 11 RGI EU 14

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Employee representation	employee for training and education, (, 28.77 hours)			offered in the form of -e learning or web-seminars	288.4 EUR per employee spend on training 31.3 hours of training per employee	internal career opportunities Individual management training program	qualifications like MBA programs Feedback and orientation session	Support of qualifications like MBA programs Feedback and orientation sessions for development and performance plan	management training program Support of qualifications like MBA programs	material Individual and customized leadership programs Support of qualifications like MBA programs	
	GRI 404			Preferred Internal job postings	GRI 404	Support of qualifications like MBA programs	275.8 EUR per employee spend on training		Preferred Internal job postings	Preferred Internal job postings	
				335.9 EUR per employee spend on training 33.8 hours of training per employee		Feedback and orientation session	Preferred Internal job postings	Preferred Internal job postings	325.5 EUR per employee spend on training	359 EUR per employee spend on training	
Employee representation				GRI 404		Preferred Internal job postings	30.7 hours of training per employee	34.9 hours of training per employee	31.3 hours of training per employee	26.9 hours of training per employee	
						263.4 EUR per employee spend on training	GRI LA 11 GRI EU 14	GRI LA 11 GRI EU 14	Electronic training program for training in Excel, project management	GRI LA 11 GRI EU 14	
						27.2 hours of training per employee					
Employee representation						GRI LA 11 GRI EU 14			GRI LA 11 GRI EU 14		
	Representation of employees by work councils or unions: 90 % of the workforce	Representation of employees by work councils or unions: 90 % of the workforce	Representation of employees by work councils or unions: 90 % of the workforce	Representation of employees by work councils or unions: 90 % of the workforce	Representation of employees by work councils or unions: 90 % of the workforce	Representation of employees by work councils or unions: 90 % of the workforce	Representation of employees by work councils or unions: 90 % of the workforce	Representation of employees by work councils or unions: 90 % of the workforce	Representation of employees by work councils or unions: 90 % of the workforce	Representation of employees by work councils or unions: 90 % of the workforce	Representation of employees by work councils or unions: 90 % of the workforce
	Cooperation with trade	Members of works council	Members of works council	Members of works council	Members of works council	Members of works council	Members of works council	Members of works council	Members of works council	Members of works council	Right of free assembly and

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Quality of Dialogue between management and employees	unions and works council to develop socially acceptable restructuring measures	serve on the Supervisory Board and Advisory Committee for Environmental and Social Responsibility and the workplace, health and safety committees	serve on the Supervisory Board and Advisory Committee for Environmental and Social Responsibility and the workplace, health and safety committees	serve on the Supervisory Board and Advisory Committee for Environmental and Social Responsibility and the workplace, health and safety committees	serve on the Supervisory Board and Advisory Committee for Environmental and Social Responsibility and the workplace, health and safety committees	serve on the Supervisory Board and Advisory Committee for Environmental and Social Responsibility and the workplace, health and safety committees	serve on the Supervisory Board and Advisory Committee for Environmental and Social Responsibility and the workplace, health and safety committees	serve on the Supervisory Board and Advisory Committee for Environmental and Social Responsibility and the workplace, health and safety committees	serve on the Supervisory Board and Advisory Committee for Environmental and Social Responsibility and the workplace, health and safety committees	serve on the Supervisory Board and Advisory Committee for Environmental and Social Responsibility and the workplace, health and safety committees	collective negotiations
	Members of works council serve on the Supervisory Board and Advisory Committee for Environmental and Social Responsibility	Involving apprentices in the works council by elected youth representative s	Involving apprentices in the works council by elected youth representative s	Involving apprentices in the works council by elected youth representative s	Involving apprentices in the works council by elected youth representative s	involving apprentices in the works council by elected youth representative s	involving apprentices in the works council by elected youth representative s	Involving apprentices in the works council by elected youth representative s	Involving apprentices in the works council by elected youth representative s	European Works Council	European Works Council
	Involving apprentices in the works council by elected youth representative s	European Works Council	European Works Council	European Works Council	European Works Council	European Works Council	European Works Council	European Works Council	European Works Council	GRI G4-11	GRI G4-11
		GRI 102-41	GRI 102-41	GRI 102-41	GRI 102-41	GRI G4-11	GRI G4-11				
	GRI 102-41										
	Information and involvement of representative s on important business decisions on a regular and timely basis, always complying with legally required notification	Regular information flow to employees through regularly scheduled meetings, in the event of operational changes, reflecting	Regular information flow to employees through regularly scheduled meetings, in the event of operational changes, reflecting	Regular information flow to employees through regularly scheduled meetings, in the event of operational changes, reflecting	Regular information flow to employees through regularly scheduled meetings, in the event of operational changes, reflecting	Regular information for the workforce on company developments Based on legal regulations and managerial mission statements	Regular information for the workforce on company developments Based on legal regulations and managerial mission statements	Regular information for the workforce on company developments Based on legal regulations and managerial mission statements	Regular information for the workforce on company developments Based on legal regulations and managerial mission statements	Employee journal "EVN Intern" to inform the staff about corporate development	Employee journal "EVN Intern" to inform the staff about corporate development
		EVN Intranet	EVN Intranet	EVN Intranet	EVN Intranet	Employee magazine	Employee magazine	Employee magazine	EVN-Intranet	EVN Intranet	EVN Intranet

<i>HR-Policy</i>	<i>2021</i>	<i>2020</i>	<i>2019</i>	<i>2018</i>	<i>2017</i>	<i>2016</i>	<i>2015</i>	<i>2014</i>	<i>2013</i>	<i>2012</i>	<i>2011</i>
periods	legally required notification period	legally required notification period	legally required notification period	legally required notification period	notification period	"EVN Intern" to inform the staff about corporate development	"EVN Intern" to inform the staff about corporate development	"EVN Intern" to inform the staff about corporate development			
Employee magazine "Hello"	Employee magazine "EVN Intern" to inform the staff about corporate development	Employee magazine "EVN Intern" to inform the staff about corporate development	Employee magazine "EVN Intern" to inform the staff about corporate development	Employee magazine "EVN Intern" to inform the staff about corporate development	Employee magazine "EVN Intern" to inform the staff about corporate development	EVN Intranet	EVN Intranet	EVN Intranet			
Providing regular information on corporate developments	EVN Intranet	EVN Intranet	EVN Intranet	EVN Intranet	EVN Intranet						
EVN Intranet	GRI 402	GRI 402	GRI 402	GRI 402-14	GRI 402-14						

KONCAR-Elektroindustrija d.d. (HR), 2011 -2021

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Gender equality in staffing	Total Proportion of Women 21.1%	Total Proportion of women: 21.4 GRI 405-1	Total Proportion of women: 21.4%			Total proportion of women 22%	Total proportion of women 22%	Total proportion of women 22%			
	GRI 405-1		Awarded the basic Mamforce Standard for Family Responsibility and Gender Equality								
			GRI 405-1 SDG 5								
Non-discrimination of people with minority membership	Protection of employee dignity in the course of their work, and to ensure working conditions in which employees will not be exposed to sexual and non-sexual harassments – under the provisions of the Collective Bargaining Agreement Diversity as one	Protection of employee dignity in the course of their work, and to ensure working conditions in which employees will not be exposed to sexual and non-sexual harassments – under the provisions of the Collective Agreement Diversity as one fundamental value in contemporary societies	Protection of employee dignity in the course of their work, and to ensure working conditions in which employees will not be exposed to sexual and non-sexual harassments – under the provisions of the Collective Agreement Diversity as one fundamental	Protection of employee dignity in the course of their work, and to ensure working conditions in which employees will not be exposed to sexual and non-sexual harassments – under the provisions of the Collective Agreement Additional leave days for workers with	Employee discrimination or harassment on account of his/her gender, religion, race, religious, national or political orientation, physical deficiencies, age, family status, personal characteristics or beliefs has been banned in the process of employment and everyday	Employee discrimination or harassment on account of his/her gender, religion, race, religious, national or political orientation, physical deficiencies, age, family status, personal characteristics or beliefs has been banned in the process of employment and everyday	Employee discrimination or harassment on account of his/her gender, religion, race, religious, national or political orientation, physical deficiencies, age, family status, personal characteristics or beliefs has been banned in the process of employment and everyday	Employee discrimination or harassment on account of his/her gender, religion, race, religious, national or political orientation, physical deficiencies, age, family status, personal characteristics or beliefs has been banned in the process of employment and everyday work.	Employee discrimination or harassment on account of his/her gender, religion, race, religious, national or political orientation, physical deficiencies, age, family status, personal characteristics or beliefs has been banned in the process of employment and everyday work.	Discrimination or harassment of employees due to their sex, creed, race, denominationa l, national or political affiliation, physical disability, age, family status, personal characteristics or beliefs is prohibited during the recruitment processes as well as in everyday work	Discrimination or harassment of employees because of sex, religion, race, religion, nationality or political affiliation, physical disability, age, family status, personal characteristics or beliefs is prohibited during employment processes as well as in everyday work. Global

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<i>Gender Diversity of governing people</i>	fundamental value in contemporary societies	GRI 405, 406-1 UN GC 2,6	value in contemporary societies	disability GRI 406 UN GC 2,6	work Extra vacation days for workers with disability (Collective Agreement)	work. Extra vacation days for workers with disability (Collective Agreement)	work. Extra vacation days for workers with disability (Collective Agreement)	Extra vacation days for workers with disability (Collective Agreement)	Extra vacation days for workers with disability (Collective Agreement)	Global Compact Principle 2	Compact Principle 2
	KONCAR, exporter to over 130 countries, embraces and encourages diversity		KONCAR, exporter to over 120 countries, embraces and encourages diversity		Signing of the Diversity Charter, initiative by the European Commission	UN GC 1, 2, 6 G4 -LA8	UN GC 1, 2, 6 G4 – HR3	Global Compact Principle 2, 6 G4 – HR3	G4 – HR3		
	GRI 405, 406-1 UN GC 2,6		GRI 405, 406-1 UN GC 2,6		GRI 406 UN GC 2,6						
	Women hold 98 senior management positions out of 493	Women hold 82 senior management positions out of 492	Women hold 82 senior management positions out of the total 477								
<i>Equal pay</i>	22% women in the supervisory board	22% women in the supervisory board	GRI 405-1								
	GRI 405-1	GRI 405-1									
	Equal basic salary remuneration of women and men	Equal basic salary and remuneration of women and men	Equal remuneration policies for both women and men			No recorded cases of gender related unequal remuneration	No recorded cases of gender related unequal remuneration	No recorded cases of gender related unequal remuneration	No recorded cases of gender related unequal remuneration		
	GRI 405-2	GRI 405-2	GRI 405-2 SDG5			G4-LA13 UN GC 6	G4-LA13 UN GC 6	G4-LA13	G4-LA13		

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Employee welfare program	Collective Bargaining Agreement stipulates:	Entitlements under the collective agreement (unpaid leave in case of illness, pail leave in case of serious illness of a near family	Entitlements under the collective agreement (unpaid leave in case of illness, pail leave in case of serious illness of a near family	Entitlements under the collective agreement (unpaid leave in case of illness, pail leave in case of serious illness of a near family member	Entitlements under the collective agreement (unpaid leave in case of illness, pail leave in case of serious illness of a near family member	Entitlements under the collective agreement (unpaid leave in case of illness, pail leave in case of serious illness of a near family member	Entitlement of employees to equal benefits regardless of contract type, race, gender and age, such as medical check-up and accident insurance policy	Entitlements under the collective agreement (unpaid leave in case of illness, pail leave in case of serious illness of a near family member)	Entitlements under the collective agreement (unpaid leave in case of illness, pail leave in case of serious illness of a near family member)	Benefits under the Collective Agreement	Benefits under the Collective Agreement
	Work-related injury insurance									Pensioners' Club	Pensioners' Club
	Payments for loyalty /service awards	Work-related injury insurance	Work-related injury insurance	Work-related injury insurance	Medical check-ups	Medical check-ups	Pensioners' Club	Pensioners' Club	Pensioners' Club	Christmas event for employees' children	
	3 annual bonuses,	Years-of-service rewards, holiday	Loyalty/service rewards, holiday	Work-related injury insurance	Accident insurance policy	Accident insurance policy	Christmas event for employees' children	Christmas event for employees' children	Christmas event for employees' children		
	A gift for children under the age of 15	Christmas, and Easter bonus	Christmas, and Easter bonus	Additional payments towards jubilee awards, holiday	Additional insurance policy	Additional insurance policy	Christmas event for employees' children	Christmas event for employees' children	Christmas event for employees' children		
	Various forms of allowances	A gift for children under the age of 15	A gift for children under the age of 15	Christmas, and Easter	Additional payments for holiday, Christmas and Easter bonus	present for employee's children	G4-LA2 UN GC6	Global Compact Principle 6	Global Compact Principle 6		
	Additional allowances for family needs	Various forms of allowances	A gift for children under the age of 15			Pensioners' Club					
	Reimbursement for travel/commute costs	Additional allowances for family needs	Various forms of allowances	A gift for children under the age of 15	Gift for children under 15	Christmas event for employees' children					
	Pensioners' Club	Reimbursement for travel/commute costs	Additional allowances for family needs	Various forms of allowances	Additional payments for family needs	G4-LA2 UN GC6					
	Severance pay prior to retirement	Pensioners' Club	Reimbursement for travel/commute costs	Additional allowances for family needs	Reimbursement for commuting costs						
	GRI 401-2 UN GC 6	Severance pay prior to	Reimbursement for travel/commute costs	Additional allowances for family needs	Severance pay prior to their						

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Flexibility and Security for standard and contingent workers		retirement Summer camp for children of employees GRI 401-2 UN GC 6	Severance pay prior to retirement Summer camp for children of employees GRI 401-2 UN GC 6	Pensioners' Club Severance pay prior to retirement GRI 401-2 UN GC 6	retirement Pensioners' Club GRI 401-2 UN GC6						
	Option of remote working wherever possible										
Occupational health and safety	OHS system meeting requirements of OHSAS14001 (ISO Standard) Supplier selection – meeting standards of occupational health and safety Work Safety Committee under the provisions of the Labor Act and Work Safety Act Medical	Certified OHS system: OHSAS1800/ISO 45001 Supplier selection – meeting standards of occupational health and safety Work Safety Committee under the provisions of the Labor Act and Work Safety Act Medical assessment of fitness for work before being	Certified OHS system: OHSAS18001 Supplier selection – meeting standards of occupational health and safety Work Safety Committee under the provisions of the Labor Act and Work Safety Act Medical examinations to determine healthy abilities for	Certified OHS system: OHSAS18001 Supplier selection – meeting standards of occupational health and safety Work Safety Committee under the provisions of the Labor Act and Work Safety Act Medical examinations to determine healthy abilities for	Certified OHS system: OHSAS18001 Supplier selection – meeting standards of occupational health and safety Work Safety Committee under the provisions of the Labor Act and Work Safety Act Development of a positive health and safety culture Medical	Certified OHS system: OHSAS18001 Supplier selection – meeting standards of occupational health and safety Work Safety Committee as an advisory body for analyzing work safety conditions and proposing work safety improvement measures (according to the Work	Certified OHS system: OHSAS18001 Supplier selection – meeting standards of occupational health and safety Work Safety Committee as an advisory body for analyzing work safety conditions and proposing work safety improvement measures under the provisions of	Certified OHS system: OHSAS18001 Supplier selection – meeting standards of occupational health and safety Organized leisure and free time activities within health care G4 -LA 6,8	Certified OHS system: OHSAS18001 Supplier selection – meeting standards of occupational health and safety 1st humanitarian bike ride to encourage healthy habits G4 -LA 6,8 Global Compact Principle 6	Certified OHS system: OHSAS18001 Activities to improve health prevention and recreation contributing to better motivation of employees occupational safety in all parts of the organization in accordance with applicable legislations Employment of professional and safety specialists,	Certified OHS system: OHSAS18001 Activities to improve health prevention and recreation contributing to better motivation of employees occupational safety in all parts of the organization in accordance with applicable legislations Employment of professional and safety specialists,

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
	assessment of fitness for work before being assigned to a specific job	assigned to a specific job Participation in the Milky Way humanitarian race	jobs requiring specific work conditions Organization of the KONCAR futsal Tournament	jobs requiring specific work conditions Hiking Association Participation in the B2B Run	check-ups GRI 403	Safety Act) Medical check-ups G4-LA5 UN GC 3	the Work Safety Act Medical check-ups G4-LA5 UN GC 3			occupational health professional and trustees safety committees plan and supervise safety rules, raining, prevention of injuries and diseases fire protection, evacuation plans first aid training according to safety at work act	occupational health professional and trustees safety committees plan and supervise safety rules, raining, prevention of injuries and diseases fire protection, evacuation plans first aid training according to safety at work act protection of non-smokers: banning smoking during meetings and in all working spaces prohibition of alcohol or other drugs
	Possibility of Remote working	Continuous monitoring and analysis of workplace hazards and measures for prevention and mitigation of accidents	Participation in the B2B Run GRI 403	GRI 403							
	Workplace vaccination campaign, (Covid 19), provision of protective masks and disinfectants, devices for taking body temperature	Social distancing measures (webinar trainings)									
	Remote working possibility where it was possible to ensure business continuity	GRI 403									
	Supplementary and additional health insurance coverage,										
	Annual medical examinations										

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
	Access to numerous sports facilities										
	Participation in the milky way humanitarian race										
	Regularly monitor health protection and safety at work, assess health and safety risk, apply measures to mitigate risks										
	Training in the field of OHS for new hires and regular trainings for all workers										
	GRI 403										
Work-life balance for carers	All employees entitled to maternity and parental leaves under the laws of the Republic of Croatia	All employees entitled to maternity and parental leaves under the Croatian Health Insurance Fund	All employees entitled to maternity and parental leaves under the Croatian Health Insurance Fund	All employees entitled to maternity and parental leaves under the Croatian Health Insurance Fund	All employees entitled to maternity and parental leaves under the Croatian Health Insurance Fund	All employees entitled to maternity and parental leaves under the Croatian Health Insurance Fund	All employees entitled to maternity and parental leaves under the Croatian Health Insurance Fund				
	GRI 401-3 UN GC 6	GRI 401-3 UN GC 6	Awarded the basic Mamforce	GRI 401-3 UN GC 6	GRI 401-3 UN GC 6	G4-LA4 UN GC 6	G4-LA4 UN GC 6				

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Reskilling and Upskilling			Standard for Family Responsibility and Gender Equality in Management Policy								
			GRI 401-3 UN GC 6								
	Continuous education and professional training programs: encouraging participation in the regular education system	Encouraging participation in the regular education system	Encouraging participation in the regular education system	Encouraging participation in the regular education system	Encouraging participation in the regular education system	Encouraging participation in the regular education system	Encouraging participation in the regular education system	Encouraging participation in the regular education system	Encouraging participation in the regular education system	Lifelong learning opportunities	Lifelong learning opportunities
	Specialized on-the-job training inside and outside the Company	Specialized on-the-job trainings such as foreign language courses, presentation and communication skills, computer skills, upgrading other knowledge relevant for performance and professionalism	Specialized on-the-job trainings such as foreign language courses, presentation and communication skills, computer skills, upgrading other knowledge relevant for performance and professionalism	Specialized on-the-job trainings such as foreign language courses, presentation and communication skills, computer skills, upgrading other knowledge relevant for operational efficiency and professionalism	Specialized trainings within the company such as foreign language courses, developing generic skills such as presentation and communication, computer skills, knowledge relevant for operational efficiency and professionalism	Specialized trainings within the company such as foreign language courses in sales and presentation skills, computer skills, new regulations and engaging in special training programs in professional and other organizations	Specialized forms within the company and engaging into special forms in professional and other organizations	Specialized forms within the company and engaging into special forms in professional and other organizations	Specialized forms within the company and engaging into special forms in professional and other organizations	Training new generation of employees due to average employee age group: educational program for potential managers: courses	Training new generation of employees due to average employee age group: educational program for potential managers
	Foreign language courses	Foreign language courses	Foreign language courses	Foreign language courses	Foreign language courses	Foreign language courses	Foreign language courses	Foreign language courses	Foreign language courses	Foreign language courses	Foreign language courses
	Emphasis on developing presentation, communication and computer skills and gaining knowledge relevant for performance	Reduced employee education and professional costs due to Covid-19 Induction seminars for new employees	Cooperation Agreement to strengthen cooperation between	Signing of a tripartite Cooperation Agreement to strengthen	Training in the area of Standardized Management	KONCAR Academy: educational programs for	KONCAR Academy: educational	seminars for interns and newly	awarding extraordinary results in education	"Managerial Education Program, FBA Fundamentals of Business Administration", 13 modules (workshops and case studies, final papers presented to management boards)	Attention to learning new foreign languages, education in the field of IT, handling in modern machinery (Attractive employer – competitiveness)

[illegible]

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Quality of Dialogue between management and employees	Choice of choosing union membership	Choice of choosing union membership	Choice of choosing union membership	Choice of choosing union membership	Choice of choosing union membership	Choice of choosing union membership	Choice of choosing union membership	Choice of choosing union membership	Choice of choosing union membership	Choice of choosing union membership	Choice of choosing union membership
	GRI 407 UN GC 3	GRI 407 UN GC 3	GRI 407 UN GC 3	GRI 407 UN GC 3	GRI 407 UN GC 3	G4-HR3 UN GC 3	Involvement of Worker's representative within safety committees	Global Compact Principle 3 G4-HR3	Global Compact Principle 3 G4-HR3	Global Compact Principle 3	Global Compact Principle 3
							G4-HR3 UN GC 3				
	Every 12 weeks employer is obligated to inform employees and their representatives before the implementation of significant operating changes as stipulated by the Labor Act	Every 12 weeks employer is obligated to inform employees and their representatives before the implementation of significant operating changes as stipulated by the Labor Act	Every 12 weeks employer is obligated to inform employees and their representatives before the implementation of significant operating changes as stipulated by the Labor Act	Every 12 weeks employer is obligated to inform employees and their representatives before the implementation of significant operating changes as stipulated by the Labor Act	Information is submitted to the trade union or worker's council by organization worker's meeting and through workers' representatives	Information is submitted to the trade union or worker's council: Shortest notice period usually provided to employees before the implementation of significant operating changes: 1 month – as regulated under Collective Agreement	Information is submitted to the trade union or worker's council: Shortest notice period usually provided to employees before the implementation of significant operating changes: 1 month – as regulated under Collective Agreement	Monthly newsletter "KONCAREVA C"	Monthly newsletter "KONCAREVA C"	Information, consultation, and consent of the workers' councils in accordance with the Labor Act and the Collective Agreement	Information, consultation, and consent of the workers' councils in accordance with the Labor Act and the Collective Agreement
	Workers' meeting held twice a year with the aim of disclosing and discussing operational activities (Labor Act provision)	Workers' meeting held twice a year with the aim of disclosing and discussing operational activities (Labor Act provision)	Workers' meeting held twice a year with the aim of disclosing and discussing operational activities (Labor Act provision)	Corporate Magazine KONCAREVA C	provided to employees before the implementation of significant operating changes: 1 month – as regulated under Labor Act	Corporate Magazine KONCAREVA C	Corporate Magazine KONCAREVA C			Monthly newsletter "KONCAREVA C"	Monthly newsletter "KONCAREVA C"
	Channels of	KONCAREVAC	Corporate	Channels of communication with employees: Intranet web page, e-mail, LinkedIn,							

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
	communication to engage involvement and obtain all revelation information about the group: education and professional training, intranet, email, CSR report, meetings, business reports, LinkedIn, official website Corporate magazine “KONCAREVA C GRI 402-1 UN GC3	Channels of communication with employees, meeting Intranet, official company side, e-mail, LinkedIn, CSR and business reports GRI 402-1 UN GC3	Magazine KONCAREVA C Channels of communication with employees: Intranet web page, e-mail, LinkedIn, questionnaires, CSR and business reports GRI 402-1 UN GC3	business reports GRI 402-1 UN GC3	Corporate Magazine KONCAREVA C Channels of communication with employees: Intranet web page, e-mail, LinkedIn, business reports GRI 402-1 UN GC3						

Ina Industrija nafte d.d. (HR), 2011-2021

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Gender equality in staffing	Total Proportion of women 26.5%	Groww Female Engineers Scholarship Program	Female Engineers MOL ProgramME : scholarships for female STEM students	Female Engineers MOL ProgramME : scholarship s for female STEM students	Growww Program focusing on equal gender opportunities increasing female employees	Growww Program focusing on equal gender opportunities increasing female employees	When posting announcements for new job positions, gender is not specified under requirements	When posting announcements for new job positions, gender is not specified under requirements	When tendering for new job positions gender is not indicated among the required conditions	When tendering for new job positions gender is not indicated among the required conditions	When issuing employment ads, gender is not listed amongst necessary requirements
	Mamforce certification (2016), reached 93% (highest percentage so far), placing INA to the top companies within equal opportunities in Croatia (28%) better than the average company) (2021)	Total Proportion of women 25.5%	STEM students	STEM students	Female Engineers MOL ProgramME: scholarships for female STEM students	Female Engineers MOL ProgramMe scholarships for female STEM students	21.37%	Total Proportion of women 21.36%	Total Proportion of women 21.4%	Total proportion of women: 22%	Total proportion of women: 22%
	GRI 401-1	GRI 401-1	Total Proportion of women 25%	Total Proportion of women 24%	Total Proportion of women 24%	Total Proportion of women 21%					
Non-discrimination of people with minority membership	Diversity management and diversity acceptance	Diversity management and diversity acceptance	Diversity management and diversity acceptance	Diversity management and diversity acceptance	Diversity and Inclusion as a key driver of employee engagement Projects like Femme, Diversity & Inclusion Champions, Lean in Circles Participation	Commitment to equal opportunity rights by implementing its principles in all internal acts and regulations, in line with legal regulations	Commitment to equal opportunity rights by implementing its principles in all internal acts and regulations, in line with legal regulations	Commitment to equal opportunity rights by implementing its principles in all internal acts and regulations, in line with legal regulations	Prohibition of discrimination of anyone based on race, ethnicity or skin color, sex, language, religion, political or other opinion, national or social origin,	Prohibition of discriminatory behavior, regardless of skin color, race, gender, age, language, religion, political or other beliefs, national or other origin,	Protect employees from possible discriminatory behavior, regardless of skin color, race, gender, age, language, religion, political or
	DI&I Survey	D&I Survey	Awarded by Croatian Chamber of Economy with the CSR Index Award	Publication of the operation document Diversity Inclusion and Non-							
	Everybody Counts Brochure on colleagues with	D&I Event: special emphasis on fathers using			Diversity & Inclusion as part of	Projects like Femme, Diversity & Inclusion	Partnership with Cotrugli School of Business to	Partnership with Cotrugli School of Business to			

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Gender Diversity of governing people	disabilities	parental leave	OPEN	Discrimination Management	all HR processes	Champions, Lean in Circles Participation	support online MBA studies for graduates with disabilities offering them employment	support online MBA studies for graduates with disabilities offering them employment	financial circumstances, trade union membership, education, social status, marital or familial status, age, health status, disability, genetic heritage, gender identity, expression or sexual orientation	birth, social status, membership in political parties, or physical or mental difficulties)	other beliefs, national or other origin, birth, social status, membership in political parties, or physical or mental difficulties) (according to labor relation bylaws)
	Challenge Your Bias Training for manager	OPEN spotlight award for the D&I Strategy	Employer of the year for people with disabilities	Implementation of workshops for raising awareness	D&I policy created	Diversity management and diversity acceptance	Consideration of special needs of employees with disabilities when assigning to job positions	Consideration of special needs of employees with disabilities when assigning to job positions		GRI HR 4	
	GRI 405s		Celebration of the International Tolerance Day	#svismoOK conference	Workshops to promote D&I	D&I metrics reported quarterly			Practice of caring for the special needs of workers with disabilities when scheduling work		Take into account special needs of disabled employees during position assignment
			Workshops, presentations, events on diversity	D&I Day for all employees conference	Signed Diversity Charter						
Gender Diversity of governing people	Share of women in managerial positions: 39%	Share of women in managerial positions: 37%	Share of women in managerial positions: 24%	Share of women in managerial positions: 26%	Share of women in managerial positions: 35%	Share of women in managerial positions: 18%	Share of women in managerial positions: 33%	Share of women in managerial positions: 13.25%	No women in the Management board Board of Executive Directors and the Supervisory Board	Two members of the supervisory board are women	Share of women in management: 26%
	Procedure of succession management objective and unbiased system:	Procedure of succession management objective and unbiased system:	Procedure of succession management objective and unbiased system:	Procedure of succession management objective and unbiased system:	Procedure of succession management objective and unbiased system: 42% female successors prepared for managerial positions	Procedure of succession management objective and unbiased system: 42% female successors prepared for managerial positions			Share of women in managerial positions:	No women in the Management board and Board of Executive Directors	

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
	39% female successors prepared for managerial positions	40% female successors prepared for managerial positions	51% female successors prepared for managerial positions	45% female successors prepared for managerial positions					13.8%	Share of women in managerial positions: 22%	
Equal pay	Compensations are market competitive and aligned with market trends based on salary market survey	No paycheck differences based on gender					No difference between the basic salary and remuneration of women to men G4-LA13 UN GC 1	Ratio between the base salary of men and women is 1:1, meaning there is no discrimination and that the principle of equal salary for equal work is followed Compensations are market competitive and aligned with market trends based on salary market survey GRI LA 14 UN GC 1, 6	Ratio between the base salary of men and women is 1:1, meaning there is no discrimination and that the principle of equal pay for work of equal value is being implemented GRI LA 14 UN GC 1,6	Implementation of a new job evaluation system (applied in largest multinational oil companies worldwide): based on the evaluation of jobs – the content of work not the person doing it – new salary determination GRI LA 14	Ratio between the base salary of men and women is 1:1, meaning there is no discrimination and that the principle of equal pay for work of equal value is being implemented
Employee welfare program	Benefits established by the Collective Agreement include benefits for pregnant women and mothers, travel insurance, paid leave for different purposes, financial	Benefits established by the Collective Agreement include benefits for pregnant women and mothers, travel insurance, paid leave for different purposes, financial	Benefits established by the Collective Agreement include benefits for pregnant women and mothers, travel insurance, paid leave for different purposes, financial	Benefits established by the Collective Agreement include benefits for pregnant women and mothers, travel insurance, paid leave for different purposes, financial	Benefits established by the Collective Agreement include benefits for pregnant women and mothers, travel insurance, paid leave for different purposes, financial	Benefits established by the Collective Agreement (such as Christmas bonus, Easter gift, Christmas gifts for children, annual leave contribution, transportation contribution, additional health insurance) Jubilee awards	Benefits established by the Collective Agreement Christmas gift for employees' children Up to 3 days of paid leave per year for volunteer work Jubilee awards G4 -LA2	Benefits established by the Collective Agreement such as Christmas and Easter bonus, holiday allowance, transport allowance) Additional and supplementary health insurance, aerobic, fitness, concerts and other forms of recreation	Benefits established by the Collective Agreement Additional and supplementary health insurance Up to 3 days of paid leave per year for volunteer	Benefits established by the Collective Agreement Additional and supplementary health insurance Up to 3 days of paid leave per year for volunteer	Benefits established by the Collective Agreement and Labor Relations Bylaws, exceeding statutory obligations

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
	aids in different unfavorable situations, Christmas bonus, Easter gift, Christmas gift for children, annual leave contribution, transportation contribution, severance pay, additional health insurance	aids in different unfavorable situations, Christmas bonus, Easter gift, Christmas gift for children, annual leave contribution, transportation contribution, severance pay, additional health insurance	aids in different unfavorable situations, Christmas bonus, Easter gift, Christmas gift for children, annual leave contribution, transportation contribution, severance pay, additional health insurance	aids in different unfavorable situations, Christmas bonus, Easter gift, Christmas gift for children, annual leave contribution, transportation contribution, severance pay, additional health insurance	Christmas gift for children, annual leave contribution, transportation contribution, additional health insurance	BeneFIT platform with over 200 benefits available G4 -LA2		and concerts Up to 3 days of paid leave per year for volunteer work Jubilee awards G4 -LA2	work Jubilee awards	work Jubilee awards	
	Jubilee awards	Jubilee awards	Jubilee awards	Jubilee awards							
	BeneFIT platform with over 200 benefits available	BeneFIT platform with over 200 benefits available	BeneFIT platform with over 200 benefits available	BeneFIT platform with over 150 benefits available							
	GRI 401	GRI 401	GRI 401	GRI 401							
				GRI 401							
Flexibility and Security for standard and contingent	Flexible work arrangement: Flexitime (work schedule with	Flexible work arrangement: Flexitime (work schedule with	Flexible work arrangement: Flexitime (work schedule with variable	Flexible work arrangement: Flexitime (work schedule with	Flexible work arrangement: Flexitime (work schedule with variable starting and ending times) and Flexiplace	Flexible work arrangement: Flexitime (work schedule with variable starting and ending times) and Flexiplace					

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
workers	variable starting and ending times) and Fleixipace (remote work 4 days/month)	variable starting and ending times) and Fleixipace (remote work 4 days/month)	starting and ending times) and Fleixipace (home or another worksite)	variable starting and ending times) and Fleixipace (home or another worksite) Possibility to use the exceed number of working hours to take a day off for an important event	(home or another worksite)	(home or another worksite)					
Occupational health and safety	OHS System in accordance with ISO 45001 and legal requirements Central OHS committee Policies issued by top management: INA Group Health, Safety, Environment and Social	OHS System meeting requirements OHSAS 45001 Policies issued by top management: INA Group Health, Safety, Environment and Social Policy, Ina	OHS System meeting requirements OHSAS 45001 Central OHS committee Received Yellow Frame award for Good Health and Well-being category Policies issued by top	OHS System meeting requirements OHSAS 18001 Central OHS committee Received STOP work injuries award Policies issued by top management: INA Group	OHS System meeting requirements OHSAS 18001 Following highest legal and international reporting standards and best practices within OHS management Launch of "Slip, trip and fall" prevention program INA Group Leadership Engagement Program	OHS System meeting requirements OHSAS 18001 Central OHS committee established + subcommittees Fall Protection Program LOTO-Project (safe equipment use) Job Safety analysis Confined space/gas safety project	OHS System meeting requirements OHSAS 18001 Central OHS committee established + subcommittees Fall Protection Program Process Safety Management Project OHS requirements for suppliers/contractors expanded	OHS System meeting requirements OHSAS 18001 Central OHS committee established + subcommittees Fall Protection Program Program for dioptric protective glasses Process Safety Management Project for hazard analysis OHS requirements	OHS System meeting requirements OHSAS 18001 IRIS Incident Reporting & Investigation System Process Safety Management Project for hazard analysis OHS as one of the company's priorities, as required by	OHS System meeting requirements OHSAS 18001 IRIS Incident Reporting & Investigation Scheme Process Safety Management Project for hazard analysis Central Committee for occupational health and safety	OHS System meeting requirements OHSAS 18001 OHS as one of the company's priorities, legally regulated Central Committee for occupational health and safety and subcommittees on lower levels

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
	Impact Policy, The Major – Accident Prevention Policy, Ina Group Road Safety Policy, Ina Group Personal Protective Equipment Policy, Ina Group Hazard identification, risk assessment, incident investigation, Training on protective equipment for workers, New incident reporting and investigation system “Lifesaving Rules campaign, Process Safety manageme	Group Road Safety Policy, Ina Group Personal Protective Equipment Policy, Hazard assessment by cross-functional teams and a risk register, Incident Reporting and investigation System, Medical examinations for jobs with specific requirements, Risk assessment s in line with epidemiological situations, New Life Saving Rules, Process Safety	management: INA Group Health, Safety, Environment and Social Impact Policy, The Major – Accident Prevention Policy, Ina Group Road Safety Policy, Ina Group Personal Protective Equipment Policy, Legally obliged documents and documents based on OHS best oil and gas practices, Hazard assessment by cross-functional teams and a risk register, Incident Reporting and investigation	Health, Safety, Environment and Social Impact Policy, The Major – Accident Prevention Policy, Ina Group Road Safety Policy, Ina Group Personal Protective Equipment Policy, Safety leadership engagement program, Health, Safety, Environment and Fire Protection, Incident Reporting and investigation System, Legally obliged documents and documents	Train-the Trainer program, 1-day safety workshops for lowest level o management, Life Saving Rules violation tracking, OHS requirements for supplier/contractor s, INA Safe Driving Program, External ZRDAVLJE+ Project for health promotion, beyond legal compliance, Medically Programmed Active Vacation, 5-day Health Programmed Active Vacation, Health examinations especially for employees working in jobs with special conditions, “Ask our doctors”	Toolbox meeting Process Safety Management Project, OHS requirements for suppliers/contractors expanded, Life Saving Rules Program, Safe Driving Program, Participation in sport recreation festival in Rijeka, B2B race, Medicine Programmed Active Vacation, Health examinations especially for employees working in jobs with special conditions, “Ask our doctors” service, Partner of the campaign “Healthy workplaces for all ages” of EU OSHA	Life Saving Rules Program, Safe Driving Program continued, Safety culture program “Leadership Engagement: Business Excellence through HSE”, Prevention of musculoskeletal disorders and injuries, Medically programmed active vacation organized, Campaign “Health and safety and high temperatures”, First Aid trainings, Workplace health promotion projects “Moving to Health (B2B Run)”, Medical screening of blood sugar and pressure, Introduction of list of allergens for each meal in the	for suppliers/contractors expanded, Life Saving Rules Program, Safe Driving Centre as expansion of the Safe Driving Project, Medically programmed active vacation organized, Campaigns “Health and safety and high temperatures” and “Outdoor work in low temperatures and safe driving in winter conditions”, Workplace health promotion project”, “Less Stress” campaign to raise awareness on stress levels, Celebration of World Day of Safety and Health at Work, Addiction	the oil industry, OHS requirements for suppliers, Life Saving Rules Program, Regular monitoring of employees’ health status, Safe Driving Centre as expansion of the Safe Driving Project, Medically programmed active vacation organized, Fire prevention activities in line with EU standards and best practices, GRI LA 6-8 UN GC 1, Introduction of new	safety and subcommittees on lower levels are active as advisory bodies, Safe driving Project as a response to the Safe Driving Standard where employer has obligation to provide regular trainings for drivers, First aid education courses, Safe work trainings including health preservation measures with respect to computer working with the importance of daily exercise and nutrition	are active as advisory bodies, Training of employees on OHS and fire safety, first aid, Additional trainings for emergency situations where technological processes require such training, Incident reporting and investigations

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
	nt Fire Protection Risk assessments in line with epidemiological situations Emphasis on the promotion of vaccination of workers against Covid-19 Focus on testing of unvaccinated workers, mandatory temperature measurement, masks and distancing Online education of employees, instruction, and expert advice on preventive health risks for work-from-home	managemen Fire Protection Medical examinations for jobs with specific requirements Preserving mental health measures and Covid-19 measures (Cyber-attack inhibited other health projects) Information on Covid-19 via hotlines, SMS; internal mailing lists, Intranet, health site, Coronavirus newsletter, monthly Glasnik, leaflets, posters, labels,	System Medical examinations for jobs with specific requirements Health promotion with a six-year project ZDRAVLJE + Mental and physical relaxation programs and medical rehabilitation Regular exercise habits and prevention of musculoskeletal disorders Sports and recreational activities Stress management Relief while	based on OHS best oil and gas practices Health promotion with a six-year project ZDRAVLJE + Leading campaign: "Heartbeat – the Music of Life": prevention of heart and vascular diseases "Change your life habits with Mario Valentic": 30-day life changing program Apple Day Engagement in the humanitarian steps gathering "Join the heart health workshop" "Slip, trip	service Workplace visiting, of doctors Planning of interactive workshops and health education Partner of the campaign "Healthy workplaces for all ages" of EU OSHA for managing aging workforce: Stress and thyroid disease campaign, "healthy Food Week" campaign, World Apple Day Participation in sport recreation festival in Rijeka, B2B race "Movements that make a change" project "Preventing health issues during the working life" project "A minute for health – workout at work" campaign Videos for adequate postures	for managing aging workforce: breathing techniques, healthy diet promotion, screening of cardiovascular health, Apple Day "Movements that make a change" project First aid courses (additionally to those legally required) GRI LA 6-8 UN GC 1	canteens Campaigns of healthy eating habits and targeted fluid intake Intranet site for Health Protection and Promotion "Ask our doctors" service" online Fire Protection Training GRI LA 6-8 UN GC 1	Prevention campaign Leaflet "Cancer Prevention" "Fire Protection Month" GRI LA 6-8 UN GC 1	weekly menus in canteens meeting nutritional standards of employees Medically programmed active vacation organized GRI LA 6-8		

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Work-life balance for carers	challenges: mental health and Musculoskeletal Disorders)	podcast "Ask our doctors" service"	working on a computer Prevention of leading diseases and addiction	and fall prevention program Safety Leadership engagement project	"One hour without a computer" campaign to avoid eye strain and encourage taking breaks: vision tests and special healthy food"						
	INA-bikeZone community to promote cycling activities	Work-from home (unlimited, where possible), shift splits	Annual medical checkups	Safety programs for contractors	LOTO Procedure Month of Fire Protection						
	Work-from home (unlimited, where possible), shift splits	GRI 403, 102-11	New employee wellbeing trainings on INA academy with the focus on mental health	Fire protection training GRI 403 SDG 3,4,6	Fire Hazard Analysis Process Safety Management						
	GRI 403, 102-11		bikeZone community GRI 403		GRI 403 UN GC 1						
Work-life balance for carers	Parental leave entitlement for all employees	Parental leave entitlement for all employees	Parental leave entitlement for all employees	Parental leave entitlement for all employees	Parental leave entitlement for all employees	Parental leave entitlement for all employees	Parental leave entitlement for all employees	Parental leave entitlement for all employees	Parental leave entitlement for all employees	Parental leave entitlement for all employees	Parental leave entitlement for all employees
	Mamforce re-certification: Full Standard Certificate	Mamforce re-certification: Full Standard Certificate	Mamforce re-certification: Full Standard Certificate	Mamforce re-certification: Full Standard Certificate	Mamforce re-certification: Full Standard Certificate	Mamforce re-certification: Full Standard Certificate	Mamforce re-certification: Full Standard Certificate	Mamforce re-certification: Full Standard Certificate	Mamforce re-certification: Full Standard Certificate	Mamforce re-certification: Full Standard Certificate	Mamforce re-certification: Full Standard Certificate
	Dadforce certificate	Dadforce certificate	GRI 401-3 UN GC6	GRI 401-3 UN GC6	GRI 401-3 UN GC6	GRI 401-3 UN GC6	GRI 401-3 UN GC6	GRI 401-3 UN GC6	GRI 401-3 UN GC6	GRI 401-3 UN GC6	GRI 401-3 UN GC6

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
	for high awareness for the active involvement of fathers GRI 401-3 UN GC6	for high awareness for the active involvement of fathers Encourage ment of fathers taking parental leave within D&I Event				G4 LA3 UN GC 6	received Basic Standard Certificate G4 LA3 UN GC 6	association (MAMFROCE)to initiate an audit for working conditions of working mothers and work environment GRI LA 15	GRI LA 15	GRI LA 15	
Reskilling and Upskilling	Average hours of training per employee: 11.5 Individual development plans New competency framework "Success Principles": to offer guidelines for all leaders and employees on how to act to achieve goals in a sustainable way	Average hours of training per employee: 11.5 Individual development plans Regular feedback on performance and development Online Learning Technology award for the best international learning platform	Technical Career Ladder Program Leadership development programs: LEAD, Next DS, Intensity and First Time Manager" Sales Academy Internal knowledge platform "INA Academy" and new digital platform e-	Average hours of training per employee: 20.9 Technical Career Ladder Program Leadership development programs: LEAD, Next DS, Intensity and First Time Manager" Sales Academy Internal	Average hours of training per employee: 26 Leadership Development programs: LEAD, Modular managerial development program, Local INA Managerial program, Liberating Leadership program Technical competencies development programs: Petroskills, Energy awareness training, Health, Safety and Environment	Average hours of training per employee: 28 Leadership Development programs: LEAD, Modular managerial development program, Local INA Managerial program, Liberating Leadership program Technical competencies development programs: Petroskills, Energy awareness training, Health, Safety and Environment	Average hours of training per employee: 30 Leadership Development programs: LEAD, Modular managerial development program, Local INA Managerial program, Liberating Leadership program Technical competencies development programs: Petroskills, Energy awareness training, Health, Safety and Environment	Average hours of training per employee: 16.6 Development Centre / Assessment Center for assessing potential for career development and feedback Company Knowledge Base on the Intranet to promote transferring and sharing employee knowledge within the company Organization of internal trainings	Average hours of training per employee: 16.3 Development Centre / Assessment Center for assessing potential for career development and feedback Company Knowledge Base on the Intranet to promote transferring and sharing employee knowledge within the	Average hours of training per employee: 12.5 Aim of education policy to adapt to market and increase competitiveness Company Knowledge Base on the Intranet to promote transferring and sharing employee knowledge within the company	Average hours of training per employee: 13.9 Internal trainings: experts from various fields who convey knowledge to those requiring specific knowledge (159 internal coaches engaged) to use internal resources Performance assessment

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
	Growing Personal Skills program	Redesign of the Technical Competence and Career	INA Academy for knowledge examination	knowledge platform "INA Academy"	Trainings following best industry practices	Trainings following best industry practices	Trainings following best industry practices	Coordination of work-and-study schemes	company	Management	based on evaluation models established by Labor Relations: monthly evaluation of employees, annually of managers
	Leadership development: MBA Programs, Management Programs, LEAD talent program, Shift Leader Academy, Retail Academy	Development program	programs (Growwww, Freshhh)	Talent programs (Growwww, Freshhh)	General Business Knowledge	General Business Knowledge	General Business Knowledge	Manager curriculum to develop managerial competencies within interpersonal skills to increase efficiency of their teams	Coordination of sending employees to education	Training on sustainable development and health, safety and environmental protection	
	INA Academy – virtual trainings due to COVID-19	Growing Personal Skills program	Regular feedback on performance and development	Onboarding days for newcomers	Finance, intercultural trainings, communication	Finance, intercultural trainings, communication	Finance, intercultural trainings, communication	LEAD leadership program for individual development	Manager curriculum to develop managerial competencies within interpersonal skills to increase efficiency of their teams	Manager curriculum to develop managerial competencies within interpersonal skills to increase efficiency of their teams	Life-long learning through formal and informal learning
	New Pre-Onboarding Program	Development Assessment Center	Internal and external development programs in the areas of technical, professional, general business knowledge and skills	Regular feedback on performance and development	Internal knowledge platform "INA Academy"	Internal knowledge platform "INA Academy"	Internal knowledge platform "INA Academy"	Talent programs (Growwww, Freshhh)	Staff development program	increase efficiency of their teams	Management Training on sustainable development and health, safety and environmental protection
	GRI 404	Leadership Development Programs: LEAD talent program, Intensity program, First time manager program	Onboarding Programs for new hires	Participation in International Education Programs for HR capabilities following HR best practices	Participation in International Education Programs for HR capabilities following HR best practices	Participation in International Education Programs for HR capabilities following HR best practices	Participation in International Education Programs for HR capabilities following HR best practices	Buddy Program	Internal training for Management to improve quality management	Staff development program	Staff development program
		INA Academy – virtual trainings due to COVID-19	GRI 402, 404	Onboarding Programs for new hires	Onboarding Programs for new hires	Onboarding Programs for new hires	Onboarding Programs for new hires	Career Management System o plan and manage employees' careers	Management Training on sustainable development and health, safety and environmental protection	Organization of internal trainings	Staff development program
				Individual development plans,	Individual development plans,	Individual development plans,	Individual development plans,	Petroskills CAT: tool for the definition of individual development plans	Management Training on sustainable development and health, safety and environmental protection	Coordination of work-and-study schemes	Organization of internal trainings
				Technical Career Ladder Program	Technical Career Ladder Program	Technical Career Ladder Program	Technical Career Ladder Program	New methods of foreign language studies: online and	Talent programs (Growwww, Freshhh)	Talent programs (Growwww, Freshhh)	Internship program, success evaluation of interns

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Employee representation		category "innovation"			Annual People Cycle Tool to integrate performance management, career and succession/development planning	Annual People Cycle Tool to integrate performance management, career and succession/development planning	Annual People Cycle Tool to integrate performance management, career and succession/development planning	classroom training INA fellowship program: extend cooperation with academic institutions in line with international benchmark	Freshhh) Buddy Program Career Management System o plan and manage employees' careers	Program Career Management System o plan and manage employees' careers	Coordination of employee schooling Talent programs (Growwww, Freshhh)
		GRI 404			Sales Academy Implementation	G4 LA 9-11 UN GC 6	G4 LA 9-11 UN GC 6	Specialist training for HR Sector employees	Petroskills CAT: tool for the definition of individual development plans	Petroskills CAT: tool for the definition of individual development plans	Buddy Program (2011) for the assimilation into new work environment
					GRI 404 UN GC 6			HRIS Platform to integrate performance management, career and succession/development planning	Business Education Program for trainees		
								GRI LA 10-12			
									GRI LA 10-12		
	Freedom of Association and union membership	Freedom of Association and union membership	Freedom of Association and union membership	Freedom of Association	Freedom of Association	Freedom of Association	Freedom of Association	Freedom of Association	Freedom of Association	Freedom of Association	Freedom of unionization in accordance with international convention, Croatian legislation and Collective Agreement
	61% of employees in trade unions	53% of employees in trade unions	41% of employees in trade unions	62% of employees in trade unions	67% of employees in trade unions	66% of employees in trade unions	72% of employees in trade unions	Worker's Council active since 2011	76% of employees in trade unions	76.4% of employees in trade unions	
	Worker's Council active	Worker's Council active since 2011	Worker's Council active since 2011	Worker's Council active since 2011	Worker's Council active since 2011	Worker's Council active since 2011	Worker's Council active since 2011	GRI HR 5 UN GC 1-3	Worker's Council active since 2011	Involvement of workers' representatives in OHS Committee	
	GRI 401-2, 413-1	GRI 401-2, 413-1	GRI 401-2, 413-1	GRI 407 UN GC 1-	GRI 407 UN GC 1-	GRI HR 5 UN GC 1-3	GRI HR 5 UN GC 1-3		GRI HR 5 UN GC 1-3	Worker's Council active since 2011	78.9% of employees in trade unions

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Quality of Dialogue between management and employees	GRI HR5										Involvement of workers' representatives in OHS Committee
											Worker's Council active since 2011
	Improved social dialogue between HR representatives and Works Council and Trade Unions (21 meetings this year)	Improved social dialogue between HR representatives and Works Council and Trade Unions (24 meetings this year)	Improved social dialogue between HR representatives and Works Council and Trade Unions (21 meetings this year)	Improved social dialogue between HR representatives and Works Council and Trade Unions (44 meetings this year)	Improved social dialogue between HR representatives and Works Council and Trade Unions (21 meetings this year)	Informing employees on the changes in operations carried out through consultations with Works Council regarding decisions affecting employees – deadline for response from the Council: 8 days	Informing employees on the changes in operations carried out through consultations with Works Council regarding decisions affecting employees – deadline for response from the Council: 8 days	Deadline of informing employees about the changes in business operations by consulting Workers Council on any decision that could have an impact on the employees: 8 days	Deadline of informing employees about the changes in business operations by consulting Workers Council on any decision that could have an impact on the employees: 8 days	Information Exchange Between the Management and Employees: Internal newspaper "INA Glasnik", Bulletins Intranet, Internal news, Info displays for information exchange, Work meetings, Employee forums, Individual talks between directors and employees, Manuals and catalogues for employees, Meetings with different	Channels of communications opened and improved: e-mail news, Intranet)
	Annual Employee Assemblies	Annual Employee Assemblies	Annual Employee Assemblies	Annual Employee Assemblies	Annual Employee Assemblies	Annual Employee Assembly	Two employee assemblies held	Information Exchange Between the Management and Employees: Internal newspaper "INA Glasnik", Bulletins, Intranet, Internal news, Info displays for information exchange, Work meetings, Employee forums, Individual talks between directors and employees,	Information Exchange Between the Management and Employees: Internal newspaper "INA Glasnik", Bulletins, Intranet, Internal news, Info displays for information exchange, Work meetings, Employee forums, Individual talks between directors and employees,	Information Exchange Between the Management and Employees: Internal newspaper "INA Glasnik", Bulletins, Intranet, Internal news, Info displays for information exchange, Work meetings, Employee forums, Individual talks between directors and employees,	Channels of communications opened and improved: e-mail news, Intranet)
	Quarterly reports to works representatives		GRI 401-2, 413-1	Information Exchange Between the Management and Employees: Internal newspaper "INA Glasnik", Bulletins, Intranet, Internal news, Info displays for information exchange, Work meetings, Employee forums, Individual talks between directors and employees, Manuals and	Information Exchange Between the Management and Employees: Internal newspaper "INA Glasnik", Bulletins, Intranet, Internal news, Info displays for information exchange, Work meetings,	Information Exchange Between the Management and Employees: Internal newspaper "INA Glasnik", Bulletins, Intranet, Internal news, Info displays for information exchange, Work meetings,	Information Exchange Between the Management and Employees: Internal newspaper "INA Glasnik", Bulletins, Intranet, Internal news, Info displays for information exchange, Work meetings,	Information Exchange Between the Management and Employees: Internal newspaper "INA Glasnik", Bulletins, Intranet, Internal news, Info displays for information exchange, Work meetings,	Information Exchange Between the Management and Employees: Internal newspaper "INA Glasnik", Bulletins, Intranet, Internal news, Info displays for information exchange, Work meetings,	Information Exchange Between the Management and Employees: Internal newspaper "INA Glasnik", Bulletins, Intranet, Internal news, Info displays for information exchange, Work meetings,	Channels of communications opened and improved: e-mail news, Intranet)
	Intranet, internal magazine Glasnik			Information Exchange Between the Management and Employees: Internal newspaper "INA Glasnik", Bulletins, Intranet, Internal news, Info displays for information exchange, Work meetings, Employee forums, Individual talks between directors and employees, Manuals and	Information Exchange Between the Management and Employees: Internal newspaper "INA Glasnik", Bulletins, Intranet, Internal news, Info displays for information exchange, Work meetings,	Information Exchange Between the Management and Employees: Internal newspaper "INA Glasnik", Bulletins, Intranet, Internal news, Info displays for information exchange, Work meetings,	Information Exchange Between the Management and Employees: Internal newspaper "INA Glasnik", Bulletins, Intranet, Internal news, Info displays for information exchange, Work meetings,	Information Exchange Between the Management and Employees: Internal newspaper "INA Glasnik", Bulletins, Intranet, Internal news, Info displays for information exchange, Work meetings,	Information Exchange Between the Management and Employees: Internal newspaper "INA Glasnik", Bulletins, Intranet, Internal news, Info displays for information exchange, Work meetings,	Information Exchange Between the Management and Employees: Internal newspaper "INA Glasnik", Bulletins, Intranet, Internal news, Info displays for information exchange, Work meetings,	Channels of communications opened and improved: e-mail news, Intranet)

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
				Intranet, Internal news, Info displays for information exchange, Work meetings, Employee forums, Individual talks between directors and employees, Manuals and catalogues for employees, Meetings with different employee interest, • "Ask Human Resources" service GRI 402 UN GC GRI 402 UN GC	catalogues for employees, Meetings with different employee interest, • "Ask Human Resources" service GRI 402 UN GC	Employee forums, Individual talks between directors and employees, Manuals and catalogues for employees, Meetings with different employee interest, • "Ask Human Resources" service GRI LA 4, 5 UN GC	Employee forums, Individual talks between directors and employees, Manuals and catalogues for employees, Meetings with different employee interest, • "Ask Human Resources" service GRI LA 4, 5 UN GC	Manuals and catalogues for employees, Meetings with different employee interest, • "Ask Human Resources" service GRI LA 4, 5 UN GC	for information exchange, Work meetings, Employee forums, Individual talks between directors and employees, Manuals and catalogues for employees, Meetings with different employee interest, • "Ask Human Resources" service GRI LA 4, 5 UN GC 1, 3	employee interest, • "Ask Human Resources" service GRI LA 4, 5	

Teollisuuden Voima Oyv (FI) 2011-2014, 2018-2021

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Gender equality in staffing	Total proportion of women: 22.2 %	Total proportion of women: 21.1%	Total proportion of women: 21.7%	Total proportion of women: 21.2%	Total proportion of women: 22.2%			Total proportion of women: 22.4%	Total proportion of women: 22.7%	Total proportion of women: 23%	Total proportion of women: 23%
Non-discrimination of people with minority membership	Commitment to promoting and preventing discrimination of all activities, employing an equality plan that discusses courses of actions	Objective of TVO is to have an equal, healthy working environment that tolerates no discrimination and promotes the implementation of equality	Objective of TVO is to have an equal, healthy working environment that tolerates no discrimination and promotes the implementation of equality	Objective of TVO is to have an equal, healthy working environment that tolerates no discrimination and promotes the implementation of equality							Non-discrimination enshrined within Code of Ethics GRI HR4
Gender Diversity of governing people	1 female member out of 10 in Board of Directors	1 female member out of 10 in Board of Directors	1 female member out of 10 in Board of Directors	1 female member out of 10 in Board of Directors				1 female member in Board of Directors	1 female member in Board of Directors	1 female member in Board of Directors	1 female member in both Board of Directors and its management team
	4 female members out of 13 in management team	4 female members out of 13 in management team	4 female members out of 13 in management team	4 female members out of 13 in management team				2 in management team	2 in management team	2 in management team	

<i>HR-Policy</i>	<i>2021</i>	<i>2020</i>	<i>2019</i>	<i>2018</i>	<i>2017</i>	<i>2016</i>	<i>2015</i>	<i>2014</i>	<i>2013</i>	<i>2012</i>	<i>2011</i>
<i>Equal pay</i>	Renumeration based on the collective labor agreement for the energy sector: based on job categories that depend on how demanding each job is, supporting the equal salary policy	Renumeration based on the collective labor agreement for the energy sector: based on job categories that depend on how demanding each job is, supporting the equal salary policy	Renumeration based on the collective labor agreement for the energy sector: based on job categories that depend on how demanding each job is, supporting the equal salary policy	Renumeration based on the collective labor agreement for the energy sector: based on job categories that depend on how demanding each job is, supporting the equal salary policy				Renumeration based on the collective labor agreement for the energy sector: based on job categories that depend on how demanding each job is, supporting the equal salary policy	Renumeration based on the collective labor agreement for the energy sector: based on job categories that depend on how demanding each job is, supporting the equal salary policy	Renumeration based on the collective labor agreement for the energy sector: based on job categories that depend on how demanding each job is, supporting the equal salary policy	Renumeration based on the collective labor agreement for the energy sector: based on job categories that depend on how demanding each job is, supporting the equal salary policy
<i>Employee welfare program</i>	Various employment benefits apply to the entire personnel, excluding very short employment contracts	Various employment benefits apply to the entire personnel, excluding very short employment contracts	Various employment benefits apply to the entire personnel, excluding very short employment contracts	Various employment benefits apply to the entire personnel, excluding very short employment contracts				Various employment benefits apply to the entire personnel, excluding very short employment contracts	Various employment benefits apply to the entire personnel, excluding very short employment contracts	Various employment benefits apply to the entire personnel, excluding very short employment contracts	Various employment benefits apply to the entire personnel, excluding very short employment contracts.
	Supplementary insurance policy: voluntary medical expenses, additional accident, travel insurance	Supplementary insurance policy: voluntary medical expenses, additional accident, travel insurance	Supplementary insurance policy: voluntary medical expenses, additional accident, travel insurance	Supplementary insurance policy: voluntary medical expenses, additional accident, travel insurance				Supplementary insurance policy	Supplementary insurance policy	Supplementary insurance policy	G4 LA 3
								Club activities: cultural, exercise and other	Club activities: cultural, exercise and other	Club activities: cultural, exercise and other	
								Access to vacation destinations	Access to vacation destinations	Access to vacation destinations	
	Smartum sports and culture membership with massage	Smartum sports and culture membership	Smartum sports and culture membership	Smartum sports and culture membership							

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Flexibility and Security for standard and contingent workers	option	Access to vacation destinations	Access to vacation destinations	Access to vacation destinations							
	Access to vacation destinations										
	Flexitime system	Flexitime system	Flexitime system	Flexitime system				Flexible work arrangements: arrange working hours according to their needs	Flexible work arrangements: arrange working hours according to their needs	Flexible work arrangements: arrange working hours according to their needs	
	Sabbatical leave system	Sabbatical leave system	Sabbatical leave system	Sabbatical leave system							
	Working time account system for senior officials	Working time account system for senior officials	Working hour bank system for senior officials	Working hour bank system for senior officials				Internal sabbatical system	Internal sabbatical system	Internal sabbatical system	
	Flexiwork according to the new Finnish Working Time Act	Flexiwork according to the new Finnish Working Time Act	Telecommuting for all employees whose job description allows	Telecommuting for all employees whose job description allows it				Job alternation leave	Job alternation leave	Job alternation leave	
Occupational health and safety	Telecommuting for all employees whose job description allows	Telecommuting for all employees whose job description allows						Part-time working arrangement	Part-time working arrangement	Part-time working arrangement	
	OHS system guided by the requirements of the ISO 45001 certificate	OHS system guided by the requirements of the ISO 45001 certificate	OHS system compliant with the requirements of the OHSAS 18001 certificate	OHS system compliant with the requirements of the OHSAS 18001 certificate				OHS system compliant with the requirements of the OHSAS 18001 certificate	OHS system compliant with the requirements of the OHSAS 18001 certificate	OHS system compliant with the requirements of the OHSAS 18001 certificate	Radiation protection via advance planning and protective equipment
	Radiation safety: lowering radiation exposure below legal	Radiation safety: lowering radiation exposure below legal	Rework to comply with ISO 45001 by February 2020 as a	Rework to comply with ISO 45001 Radiation				Radiation safety: lowering radiation exposure	Radiation safety: lowering radiation exposure	Radiation safety: lowering radiation exposure	Radiation exposure below coercive limitations

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
	system			workers				of work guidance and induction training	induction training	occupational safety organization	Safety Card training for employees and contractors
	Reporting and investigation of hazardous situations and preventing/corrective actions	Development of OHS system by review twice a year and annually set targets	Monthly safety walkdown by senior management	Industrial safety delegates and deputy delegates				Annual maintenance	Annual maintenance	Extensive occupational health care program	G4 LA6,7,8
	Monthly safety walkdown by senior management	Monthly safety walkdown by senior management	Reporting and investigation of hazardous situations and preventing/corrective actions	Monthly safety walkdown by senior management				Human Performance (HU) program to manage human errors	Human Performance (HU) program to manage human errors	Promotion of sport club activities	
	Weekly monitoring of all ongoing construction sites	Electronic quality management system	Weekly monitoring of all ongoing construction sites	Reporting and investigation of hazardous situations and preventing/corrective actions				Coordination of safety operations – promotion campaigns	Coordination of safety operations by the occupational safety organization		
	Occupational safety training tailored on role and industry risks	Reporting and investigation of hazardous situations and preventing/corrective actions	Occupational health and safety card training for plant site workers	Promotion of sport club activities				Coordination of safety operations boy by the occupational safety organization	Promotion of sport club activities		
	Reducing travel, remote working whenever possible, access restriction, cancelling events, digital training reducing physical contact, provision of home tests. following state rules and	Weekly monitoring of all ongoing construction sites	Promotion of sport club activities					Corrective measures based on the increased number of accidents, e.g., contractor assessment procedure			
		Occupational safety training tailored on role and industry risks	GRI 403					Promotion of sport club activities			
		Reducing travel, remote working whenever									

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
	recommendations (Covid-19) Promotion of sport club activities GRI 403 SDG 8	possible, access restrictions, canceling events, moving training to digital environment (Covid-19) Promotion of sport club activities GRI 403									
Work-life balance for carers	Entitlement of parental leave Communal events for employees and families partially took place	Entitlement of parental leave Online parties due to Covid-19	Entitlement of parental leave Family events for employees	Entitlement of parental leave Family events for employees				Entitlement of parental leave	Entitlement of parental leave		
Reskilling and Upskilling	10.8 days of training per employee Annual training program including plant, nuclear power, protection, emergency, operational training Continue analysis of	10.6 days of training per employee Internal training in plant technology, nuclear power and plant operation Focus in 2020: analysis of role-based competences with the aim of	13 days of training per employee Internal training in plant technology, nuclear power and plant operation Focus in 2019: development of a new competence	15.7 days of training per employee Internal training in plant technology, nuclear power and plant operation Annual individual development plans for each employee				8.5 days of training per employee Internal training in plant technology, nuclear power and plant operation Annual individual development plans and its review	9.7 days of training per employee Annual individual development plans and its review Job rotation Induction training for new hires and refreshed every 3 years	9.8 days of training per employee Internal training in plant technology, nuclear power and plant operation Annual individual development plans	13 days of training per employee on average (Twice as much as the average industrial company in Finland) Induction training regime for new employees

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
	role-based competences with the aim of establishing appropriate requirements for training, induction, and competencies Annual individual training plans Varied learning methods: constructing escape room to test nuclear professionalism Navigation discussions on development proposals High-quality training for operating personnel focusing on plant modifications Induction training refreshed every three years for plant workers Induction training refreshed every three years for plant workers	establishing appropriate requirements for training, induction, and competencies Renewal of the online learning environment (Covid-19) Annual individual training plans Navigation discussions on development proposals High-quality training for operating personnel focusing on plant modifications Induction training refreshed every three years for plant workers Refresher training program for operators	management system, more specific role-based competence analysis, renewal of online training environment Annual individual training plans High-quality training for operating personnel focusing on plant modifications Supervisory training Basic annual outage competencies training (online and practical) Operating training events Refresher training program for operators Specific	Focus in 2018 on plant introduction courses, competence analysis system, modernization of online training Operating training events and advanced simulator courses for operating personnel Supervisor training Job rotation Annual outage competence training – online and practical Induction training refreshed every three years for plant workers Radiation protection				New online learning environment OppiNet Induction training for new hires and refreshed every 3 years (online) Basic supervisor training Topical Subject Days for supervisors Supervisor Forum Leadership training JOPO training Corporations with schools and students, recognizing the need of new nuclear energy experts	Personal training plan for reach employee Basic supervisor training Topical Subject Days for supervisors Supervisor Forum Operating training events and advanced simulator courses for operating personnel Corporations with schools and students	Job rotation Induction training for new hires and refreshed every 3 years Personal training plan for reach employee Trainee program "Tomorrow's Expert" Basic supervisor training Operating training events and advanced simulator courses for operating personnel Corporations with schools and students (as a response to a report by the Committee for Nuclear Energy in Finland set by the Ministry of	Continuous learning and training with focus on in-house trainers Learning at work Vocational training by external parties Practical-oriented job-specific guidance Tomorrow's Experts trainee program Training events for the analysis of the Fukushima event

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
	Refresher training program for operators New training program "Nuclear Professional Leader" Supervisory training events Induction training Basic annual outage competencies training Regular first aid training Corporations with schools and students Nordic Nuclear Trainee Program together with Swedish nuclear power companies GRI 404 SDG 8	Specific training focused on expectations form the work of nuclear industry experts Supervisory training events Induction training Basic annual outage competencies training (online only due to COVID-19) Regular first aid training Corporations with schools and students, recognizing the need of new nuclear energy experts Nordic Nuclear Trainee Program together with Swedish	training focused on expectations form the work of nuclear industry experts Corporations with schools and students, recognizing the need of new nuclear energy experts GRI 404	training Competence analysis project including navigation discussions between supervisors and employees Corporations with schools and students, recognizing the need of new nuclear energy experts						Employment – the need of nuclear energy experts will increase)	

<i>HR-Policy</i>	<i>2021</i>	<i>2020</i>	<i>2019</i>	<i>2018</i>	<i>2017</i>	<i>2016</i>	<i>2015</i>	<i>2014</i>	<i>2013</i>	<i>2012</i>	<i>2011</i>
<i>Employee representation</i>	nuclear power companies										
	GRI 404										
	Freedom of Association		Freedom of Association	Freedom of Association							Uphold freedom of association and recognition of right to collective bargaining
											G4 HR 5

VAPO OY (FI), 2011021

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Gender equality in staffing	Total Proportion of women: 30.58 %	Total Proportion of women: 27 %	Total Proportion of women: 27 %								
	GRI 102-8	GRI 102-8	GRI 102-8								
Non-discrimination of people with minority membership	Zero tolerance for inappropriate behavior trainings, employees learned to utilize reporting channels	Zero tolerance against discrimination and inappropriate behavior	Zero tolerance against discrimination and inappropriate behavior	Special monitoring of inappropriate conduct and discrimination (due to survey results: high discrimination)	Equality and diversity enshrined in strategy		Equality Plan			Implementatio n of Equality Committee	
	Whistleblowing channel for anonymous reporting	Monitoring of discriminatory behavior and monthly follow-up by Group Management	Monitoring of discriminatory behavior and monthly follow-up by Group Management	Highlight issues of linguistic, cultural and ethnic diversity, age and gender in future expansion						Equality Plan	
	Increase of diversity and inclusiveness	Whistleblowing channel for anonymous reporting	Whistleblowing channel for anonymous reporting								
	GRI 406 GRI 103-2	Training of line management on discriminatory reporting and its handling	Training of line management on discriminatory reporting and its handling								
		GRI 406 GRI 103-2	GRI 406 GRI 103-2								
Gender Diversity of	38% women within the	38% women within the	37.5% women within the				Avatar management				

governing people	Board of Directors	Board of Directors	Board of Directors								
	GRI 405-1	GRI 405-1	GRI 405-1				training targeted at women to advance their careers (increase women in management positions)				
							Diversity of board members in compliance with the Limited Liabilities Companies Act				
Flexibility and Security for standard and contingent workers	Introduction of hybrid working model)										
Occupational health and safety	Aim to implement ISO 45001	Safety First! Culture program	Increase in occupational safety observation	Increase in occupational safety observations	Increase in occupational safety observations	Increase in occupational safety observations	Support of long-term absentees to return to work	Support of long-term absentees to return to work	Proactive management of occupational safety risks	Terveydeksi! (Bless you!) project to decrease sick leaves	Occupational safety plans
	Safety First! program	Safety observation recording tool	Safety observation recording tool	Occupational safety training of contractors	New electronic reporting tool	Proactive occupational health and safety management	“Retiring Healthy” program	Regular reporting on safety measures	Continuously promote occupational safety culture	Cooperation with health care services and pension insurance companies to decrease retirement due to incapacity for work	Work Safety committee for organizing initiatives and events
	Safety training to improve and harmonize safety culture	Accident investigations	Accident investigations	Support of positive occupational safety culture	Proactive occupational health and safety management		Increase in occupational safety observations	Site visits by management	“Damage risk development program 2011-2016”		Occupational health care focus on prevention of diabetes
	Accident prevention through effective risk mitigation	Mandatory safety training to improve and harmonize safety culture: internal Safety First! e-learning	Safety First! Culture project	Proactive occupational health and safety management	Support of positive occupational safety culture		Proactive occupational health and safety	Harmonizing workplace reviews and risk assessments	“Make your workplace safe” project	Fitness tests	Fit for Life program with events, expert lectures,
	Investigation of		Compulsory Safety First! e-learning course								

Reskilling and Upskilling	accidents with root cause analysis, corrective actions, and learnings, shared in 5 languages to all personnel	module	Hazard identification and risk mitigation as a focus				reporting	Proactive occupational health and safety reporting	OHS training	Prevention of diabetes campaign	fitness checks
		Main focus: Global pandemic prevention					"Koutsis" occupational safety coaching		Safety Card Training for logistics personnel	Predictive risk management measures	
	Two safety campaigns monthly on fire safety	Occupational health care available online	Promotion of a health-and-safety-first mindset				Responsible Summer Job campaign directed towards the safety of seasonal workers	Streamlining responsibilities towards Zero Accidents target		"Secure your working place" project	
	OHS training for contractors and employees	Remote work where possible	Occupational safety training of contractors					OHS training for contractors and employees		"Damage risk development program 2011-2016"	
		Online self-service for psychosocial and physical support	Standardized Environmental safety Card training for seasonal and contractual workers								
	GRI 403	Wellbeing seminars on ergonomics and motivation (Covid-19)						Leadership training on safety culture			
			GRI 403						Safety Card Training for logistics personnel		
		GRI 403	GRI 102								
	License to Lead program for new line managers	License to Lead program: common basic leadership training	Focus on competence development on individually selected areas	Training associated with the company's new strategy	Competence development main focus in HR	Continuous training relevant for the company's standards on environmental responsibility	Competence development as key in company strategy	Competence development as key in company strategy	Introduction training	Individual performance assessment procedure (in line with the implementation of the performance-based reward model)	Zooming customer project to improve management of customer accounts
	Development plans on team-level (70-20-10 planning)	Development plans on team-level	Training of line managers to create competence development plans for their teams	Focus on supervisor training	Innovation model awarding employees' ideas	Online Training program for subcontractors	"On the Path to Global Leadership" program	Cooperation with networks	Large-scale training program for all employees		Communication training for peat production personnel
	Mandatory e-learning on safety, Code of Conduct, information security	Development of new mandatory e-learning for all employees (Code of conduct,	6 new e-learning courses (Code	Recurrent training aimed enhancing professional training			Programs towards the development of line management (initiated by	Internal training	Training on environmental issues as a focus in 2013	Corporate Governance training	Efficient use of Vapo's online learning environment

	Online English language courses	Information Security awareness, Safety First!)	of Conduct, Safety, IT Security, Environment, Innovation and Sustainability)	Process for monitoring training		personnel survey results)	employees' studies	I training program 2012-2014	ProNet for those responsible for environmental aspects
	Leadership as a Service development program	Development discussions	Development discussions			e-learning environment advancement	Induction training	Training to improve usability and optimal operation of plans	Coaching of contractors
	GRI 404-2	GRI 404-2	GRI 404-2				Training on environmental topics	Training of contractors	
<i>Employee representation</i>	36% of personnel covered by collective bargaining agreements	48% of personnel covered by collective bargaining agreements							
	GRI 102-41	GRI 102-41							
<i>Quality of Dialogue between management and employees</i>	Communication through: Information sessions	Communication through: Information sessions			Communication channels: Intranet				Increased dialogue between internal stakeholder groups and involvement of employees in the change of corporate culture
	Social media channels	Social media channels			Yammer Groups				
	Intranet	Intranet							

Galp Energia SGP (PT), 2011 -2021)

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Gender equality in staffing	Member of the Company Forum for Gender Equality "IGEN"	Member of the Company Forum for Gender Equality "IGEN"	Member of the Company Forum for Gender Equality "IGEN"	Member of the Company Forum for Gender Equality "IGEN"	Member of the Company Forum for Gender Equality "IGEN"	Member of the Company Forum for Gender Equality	Member of the Company Forum for Gender Equality	Joined the Company Forum for Gender Equality	Joined the Company Forum for Gender Equality		
	"Gender Equality Target" working group from the UN Global Compact	Membership with Professional Women's Network Lisbon	Membership with Professional Women's Network Lisbon	Membership with Professional Women's Network Lisbon	Action Plan for Equality: Internal group for reflection and action on gender equality	Internal review on gender equality to define the gender equality strategy over 5-10 years	Total proportion of women: 40%	Guide for inclusive language			
	Internal taskforce for reflection and action on gender equality	Internal taskforce for reflection and action on gender equality	Internal group for reflection and action on gender equality	Internal group for reflection and action on gender equality	Awareness-raising trainings	Total proportion of women: 41%		Thematic Tuesday conference on gender differences on communication styles			
	Selected for the Bloomberg Gender Equality Index	Signed up for the "UN Global Compact's "Equality means business" initiative	Signed up for the "UN Global Compact's "Equality means business" initiative	Gender Equality@Galp Business Program	Development programs for women, including career management guidance and support	SDG 5		Total proportion of women: 39%			
	Total Proportion of women> 40%			Compliance with Law 62/2017: Equality Plan for men and women	Conference on gender equality			G4 -DMA			
		Total Proportion of women: 43%		Support of UN's Women's Empowerment Principles	Total Proportion of women: 42%						
			Annual Gender Equality plan	Girls Move	SDG5						

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Non-discrimination of people with minority membership	Program										
	Total Proportion of women: 42%										
	Create a long-lasting diverse and inclusive culture in all its aspects (gender, LGBTQ+, seniority, cognitive diversity)	Training sessions on unconscious bias Internal taskforce to reflect and act on the matter of equal opportunities	Commitment to increasing number of employees with disabilities signed with the Inclusive Community Forum	Commitment to promoting equal opportunities and nondiscrimination, and creating value through diversity	Commitment to promoting equal opportunities and nondiscrimination, and creating value through diversity	According to Labor Code: equal treatment and non-discrimination Employees from 48 nationalities	Combating gender, ethnic, religious and other forms of discrimination in recruitment, hiring and career development	Fighting against gender, ethnic, religious and other forms of discrimination in recruitment, hiring and career development	According to Labor Code: equal treatment and non-discrimination G4 LA3	According to Labor Code: equal treatment and non-discrimination G4 LA3	According to Labor Code: equal treatment and non-discrimination G4-LA3
	Recognition by the Human Resources Portugal Awards in the category Diversity and Inclusion	Employees from 50 nationalities GRI 406-1 UN GC 6 SDG 5,8,16	Training sessions on unconscious bias Internal group to reflect and act in favor of the inclusion of people with disabilities	Employees from 50 nationalities GRI 406-1 UN GC 6 SDG 5,8,16	Employees from 49 nationalities Conferences on diversity GRI 406-1 UN GC 6 SDG 5,8,16	G4-LA3 SDG 5	Employees from 48 nationalities 61 employees with disabilities UN GC 6	G4-DMA G4-HR3			
	Working alongside institutions such as the Red Cross and Fundação La Caixa to hire people with disabilities,		UN GC 6 SDG 5,8,16								
	Part of the Inclusive Community Forum GRI 406-1										

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Gender Diversity of governing people	UN GC 6 SDG 5,8,16										
	Goal to have a convergence to gender parity by 2030 in all (non)-management positions	26% women in the Board of Directors – goal: Women in the Board of Directors after 2022: 33% (SDG5)	26.3% female directors (above statutory minimum of 20%)	Diversity Policy of the Board of Directors and Audit Board GRI 102-24 SDG 5,16	Development programs for women SDG 5	2 members of the Board of Directors are women Achieve objective to reach female proportion of 30% in the board of Directors by 2018, before Portuguese Government	2 members of the Board of Directors are women Commitment to Portuguese government to develop measures aimed at achieving representation by women of 30% in the board of Directors by 2018	2 members of the Board of Directors are women			
	22.2% female directors (above the legal minimum of 20%)	Development program for high-potential women									
	GRI 405-1 SDG 5	GRI 405-1 SDG 5									
Equal pay							UN GC6				
	Fair compensation aligned with market best-practices	Ratio of average base salary women/men 0.86		Ratio of average base salary women/men 0.88	Ratio of average base salary women/men 0.88	Ratio of average base salary men/women: 1.14	Equal and fair remuneration for men and women G4-LA13 UN GC6			Ratio of average salary women to men: 0.87 G4 LA14	Ratio of average salary women to men: 0.87 G4 LA14
	Ratio of average base salary women/men 0.90	GRI 405-2 UN GC 6		GRI 405-2 UN GC 6 SDG 5,8,16	GRI 405-2 UN GC 6 SDG 5,8,16	G4-LA13					

<i>HR-Policy</i>	<i>2021</i>	<i>2020</i>	<i>2019</i>	<i>2018</i>	<i>2017</i>	<i>2016</i>	<i>2015</i>	<i>2014</i>	<i>2013</i>	<i>2012</i>	<i>2011</i>
<i>Employee welfare program</i>	Social insurance benefits additionally to those provided in the Labor Code GRI 401	Social insurance benefits additionally to those provided in the Labor Code Free legal and financial advisory services GRI 401		Package of benefits additionally to those provided in the Labor Code Health insurance for family Life insurance Pension funds GRI 401-2 SDG 5,8	Package of benefits additionally to those provided in the Labor Code Health insurance for family Life insurance Pension funds GRI 401-2 SDG 5,8	Package of benefits additionally to those provided in the Labor Code Health insurance for family Life insurance Pension funds G4-LA2	Package of benefits additionally to those provided in the Labor Code Health insurance for family Life insurance Social benefits Pension funds Club Galp: advantages of cultural, sporting, social nature G4-LA2	Life insurance and health insurance for family members Supplementary pension plans Galp Energia Club: cultural, sports and social activities Preferential conditions for a wide range of goods and services G4-LA2	Mandatory benefits laid down in the Labor Code (holidays and allowance, Christmas subsidy, workplace insurance) G4 LA2	Mandatory benefits laid down in the Labor Code (holidays and allowance, Christmas subsidy, workplace insurance) G4 LA 2	Mandatory benefits laid down in the Labor Code (holidays and allowance, Christmas subsidy, workplace insurance) G4 LA 2
<i>Flexibility and Security for standard and contingent workers</i>	New hybrid model of working – increasing flexibility between remote and in-office work	G-loud: platform for employees facilitating and optimizing remote work									

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Occupational health and safety	Integrated OHS system certified with ISO 45001, exceeding legal standards	Safety Management meeting requirements of OHSAS 18001	Safety Management meeting requirements of OHSAS 18001	Safety Management meeting requirements of OHSAS 18001	Safety Management meeting requirements of OHSAS 18001	Safety Management meeting requirements of OHSAS 18001	Safety Management meeting requirements of OHSAS 18001	Safety Management meeting requirements of OHSAS 18001	Safety Management meeting requirements of OHSAS 18001	Safety Management meeting requirements of OHSAS 18001	Safety Management meeting requirements of OHSAS 18001
	Acting in accordance with the best safety practices, international guidelines, experts	Safety culture: leadership by example and internal motivation to comply with safety rules	Redefined Process safety management based on the Energy Institute's framework: risk assessment, operational control, change management, competence, and performance monitoring	Task Safety Analysis tool to identify hazards Process safety in line with best practices	Environment, Health and Safety (EHS) Management System, G+ System Task Safety Analysis tool to identify hazards and preventive actions	Environment, Health and Safety (EHS) Management System, G+ System Task Safety Analysis tool to identify hazards and preventive actions	Environment, Health and Safety (EHS) Management System, G+ System Task Safety Analysis tool to identify hazards and preventive actions	Environment, Health and Safety (EHS) Management System, G+ System Personal Safety according to best practices	Environment, Health and Safety (EHS) Management System, G+ System Profess Safety Reporting	Environment, Health and Safety (EHS) Management System, G+ System Profess Safety Reporting	Environment, Health and Safety (EHS) Management System, G+ System Profess Safety Reporting
	Reporting platform for near misses and safety improvement suggestions for every employee	Safety talks (digitalized) Welcoming packaging (e-learning) to comply with requirement of ISO 45001	Mobile application for travelers	Safety audits and risk mitigation Evaluation and improvement with the CONCAWE benchmark	Process Safety in accordance with best practices Internal standard for occupational health: safety and hygiene at work, ergonomics, occupational medicine	Recording and reporting incidents Near-accident analysis and dissemination of lessons learned	Travelers' Guide for mobilized employees "Health and comfort at work: postures in the office" campaign	Road Safety promotion Process Safety – applied best practices	Benchmarking in OHS results within CONAWE industry comparison Guide to Process Safety publication	Benchmarking in OHS results within CONAWE industry comparison Group of excellence: new procedures for reporting and investigating incidents	Internal reporting of events improved EHS training: first aid, defensive driving Awards for the reduction of accidents
	Galp Life Saving rules	Galp Life Saving rules	Life Saving Rules Campaign including launch of an app and e-learning program	Reevaluation of the safety culture by surveys, document analysis and expert visits	Medical surveillance of all employees	Preparation of emergency responses	Training "Healthy Lifestyle Habits"	Quit Smoking Campaign	Participation in legislative processes as dictated by the EU directives 2012/18 and 2013/18	Reporting of near misses for prevention measures	G4 LA8
	Distribution of STOP CARDS	Distribution of STOP CARDS									
	e-learning program "Safety reception package"	Safety training also on the ISO transition									
	Health activities to prevent and	Unique method of workplace	New safety culture with a 2019-2022	Life Saving Rules campaign	GRI 403 SDG 3,8	Health risks management with special attention to ergonomics	"Healthy eating" conference	Flu vaccination program	EHS training: first aid, defensive driving		

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
	mitigate risks associated with Covid-19	analysis on mobile apps	strategic plan with initiatives and activities at all hierarchical levels	training Lessons learned		and performance of KPIs and awareness and prevention actions	Nutrition consultation Psychosocial risk and stress management presentations	program Health and appointments for travelers		Awards for the reduction of accident	
	mediation sessions	Self-assessment process within process safety		Safety forum to share experiences with business partners				Health tests to check physical and psychological aptitude to the job in question		Travel manual for health, safety and protection of mobilized employees	
	psychological support services,	Pandemic Prevention Plan:	Knowledge-sharing sessions with partners	Incident reporting and investigation including near misses		Integrated health surveillance plan	Medical examination: biometrics, hearing, eye tests, ECGs, blood analyses, teachings				
	GAP and Pilates workouts	mitigation of risks of Covid-19 in accordance with recommendations from the WHO and Portuguese National Health Service	Occupational health and medical surveillance			Campaigns to promote health (prevention of obesity, cardiovascular diseases)		G4 LA7		G4 LA7	
	Medical center for employees, and retired employees		Physical aptitude for work	Internal standard for occupational health: safety and hygiene at work, ergonomics, occupational medicine		G4 LA7 SDG 3,6	G4 LA7				
	Safety leadership and culture	Emphasis on hygiene and health conditions at work, defining travel and socialization rules		Medical surveillance of all employees							
	Monitoring of employee health and exposed risks at the workplace: health exam			Meditation program							
	On-site Galp doctors	Online physical exercises,		GRI 403 SDG 3,8							
	Consultation on nutrition and prevention of obesity and cardiovascular	online mediation, psychological support line									
		Promotion of									

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Work-life balance for carers	diseases Wellbeing program: active courses on sports GRI 403 SDG 3,8	healthy behaviors through nutrition consultations, prevention of obesity and cardiovascular diseases GRI 403 SDG 3,8									
		Parental leave entitlement 401-2		Parental leave entitlement GRI 401-2 UN GC 3 SDG 5,8	Maternity/Paternity leave entitlement GRI 401-3 UN GC 3 SDG 5,8	Parental leave entitlement G4 LA2,3 SDG 5,8	Parental leave entitlement Maternity assistance and child protection Conference "Modern Parents: the benefits of parenting" G4 LA2,3	Parental leave entitlement Maternity assistance and child protection Parental support within GALP Energie Club G4 LA2,3			
Reskilling and Upskilling	Average hours training per employee 29.5	Average hours training per employee 27.7	Average hours training per employee 31	Average hours training per employee 28.7	Average hours training per employee 28.7	FormAG: management training for future leaders	Average hours training per employee: 26	Average hours training per employee: 25	Average hours training per employee: 31.8	Average hours training per employee: 25.4	Average hours training per employee: 18.7
	Generation Galp trainee program Received HR Award Portugal in the Academies category	Received HR Award Portugal in the Academies category People Days: reflection on performance and potential	Performance management system in alignment with each employee and company strategy People Days:	Generation Galp People Days: reflection on performance and potential Personal Development	Lifelong learning environment Foster knowledge sharing talento@skills: leadership	EngIQ: PhD program in Refining Engineering GeoER: advanced training for Geo-Engineering	Academia Galp: training center – awarded Best Personal and Professional Training at Master of Human Capital	FormAG: management training for future leaders EngIQ: PhD program in Refining Engineering	e-learning in areas such as management of investment, behavioral management and technical expertise, production, and refining	Generation Galp program for high potentials GPS Program encouragement of employee mobility	Generation Galp program for high potentials Project GPS: encouragement of employee mobility

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
	People Days: reflection on performance and potential	Generation Galp: Trainee Program	reflection on performance and potential	Plans	development	CompEC: Advanced training in Sales Skills	FormAG: management training for future leaders	GeoER: advanced training for Geo-Engineering	Encouragement of mobility and staff rotation	Galp Energia Academy: Platform for advanced training	Galp Energia Academy: Platform for advanced training
	"Ready.Set.Galp" internship program	Personalized development plans according to the 70/20/10 learning strategy	Generation Galp	Mentoring programs	FormAG: management training for future leaders	MScEP trainee program	EngIQ: PhD program in Refining Engineering	CompEC: Advanced training in Sales Skills	360-degree evaluation of senior and top managers	FormAG: management training for future leaders	FormAG: management training for future leaders
	Personalized development plans according to the 70/20/10 learning strategy	Leading@Galp program	New learning strategy based on 70/20/10 model	Job Family Model – agile approach to groups	Kaizen program for retail workers	Master's in petroleum engineering in partnership with Universities	CFO Simulator	GeoER: advanced training for Geo-Engineering	Programs for competency management in 18 areas	EngIQ: PhD program in Refining Engineering	EngIQ: PhD program in Refining Engineering
		Mentoring@Galp:	Internal mobility program	functions to foster development possibilities			Ace Academy	Partnerships with higher education establishments	G4 LA 10,11		
	Digital Program to accelerate digitalization	knowledge and experience exchange	SingularityU project – collaboration with the University of Portugal	New learning strategy based on 70/20/10 model	Got It program: colleagues compliment program for credits	Corporate Finance Training	CompEC: Advanced training in Sales Skills			GeoER: advanced training for Geo-Engineering	GeoER: advanced training for Geo-Engineering
	Leading@Galp program	Gama Program: accelerating digitalization of training		Change management project to empower leadership		Generation Galp	MScEP trainee program	Galp Energia Academy the Best Strategy in Training Development prize		CompEC: Advanced training in Sales Skills	CompEC: Advanced training in Sales Skills
	Mentoring@Galp: knowledge and experience exchange				Assessment within the appraisal process according to the 360-degree	Assessments under FormAG for future leaders	CFO Simulator	Themed Tuesday Conferences		Program CBC – basic skills for managers	Mapped skills and career development schemes
	SingularityU project – collaboration with the University of Portugal	SingularityU project – collaboration with the University of Portugal		Samurai G concept for sales professional		New learning and training strategy based on the 70:20:10	Generation Galp	G4 LA10.11		Conhecer + program: for interpersonal and team skills	360-degree-appraisal
	University of Portugal	Internal mobility program		SingularityU project – collaboration with the University of Portugal		Continuous feedback culture	Leaders for the Future				
	Tech Boost Program	Weekly remote talks			GRI 404-1	Informal skill development (e.g., coaching)	Developing Leaders@Galp			COMEX sales program for commercial agents	e-training on Intranet within onboarding, IT, technical skills, production
				GRI 404		Continuous					

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
	Internal mobility program	with focus on remote work management				feedback culture	360-degree-feedback			e-learning in areas such as management of investment, behavioral management and technical expertise, production and refining	and refining Basic Leadership Skills training for middle management
	Cooperation with educational institutions	Online training enhanced				Assessment within the appraisal process according to the 360-degree methodology	e-learning trainings expanded				
	Responsible Summer Job campaign	GRI 404 SDG 8				G4 LA10,11					G4 LA10,11
	GRI 404 SDG 8									Themed Tuesday Conferences	
Employee representation										G4 LA10.11	
	Freedom of association and collective bargaining	Freedom of association and collective bargaining		Freedom of association and collective bargaining	Freedom of association and collective bargaining	Freedom of association and collective bargaining	Guaranteeing freedom of association and effective recognition of collective bargaining	Freedom of association and collective bargaining	80% of employees are covered by negotiation agreements	80% of employees are covered in collective bargaining agreements	81% of employees are covered in collective bargaining agreements
	76% of employees are covered by Collective Bargaining Agreements	77% of all employees covered by Collective bargaining agreements		74% of all employees covered by Collective bargaining agreements	74% of all employees covered by Collective bargaining agreements	74% of all employees covered by Collective bargaining agreements	UN GC 3 G4- LA4	G4 DMA	G4 LA4	G4 LA4	G4 LA4
	GRI 102-41 UN GC 1,3 SDG 8	GRI 102-41 UN GC 1,3 SDG 8		GRI 102-41 UN GC 1,3 SDG 8	GRI 102-41 UN GC 1,3 SDG 8	G4-11 G4 DMA UN GC 1,3 SDG 8					

<i>HR-Policy</i>	<i>2021</i>	<i>2020</i>	<i>2019</i>	<i>2018</i>	<i>2017</i>	<i>2016</i>	<i>2015</i>	<i>2014</i>	<i>2013</i>	<i>2012</i>	<i>2011</i>
<i>Quality of Dialogue between management and employees</i>	Annual employee "People survey" to gather feedback on how employees feel Employees are notified of any significant operational changes timely and appropriately GRI 402-1 UN GC3 SDG 8	G-loud employee platform: access to news and initiatives				Develop relationship with organizations representing workers and ensure negotiations with trade unions	Periodic meetings with worker committees on identified issues for proper dialogue information sharing through various tools: Intranet, MyGalp Magazine, MyGalp News, MyGalp Extra, MyGalp Reports, MyGalp Info, MyGalp Video	Periodic meetings with worker committees on identified issues for proper dialogue information sharing through various tools: Intranet, MyGalp Magazine, MyGalp News, MyGalp Extra, MyGalp Reports, MyGalp Info, MyGalp Video	Monthly meeting between workers' committees and board of Directors to exchange information 86 periodic meeting with trade unions and employee committees	Meetings held with union organizations representing workers of the Group for negotiation and updating	

Energias de Portugal SA (PT) 2011 -2021

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Gender equality in staffing	EDP Women Connection Program:	Total Proportion of women. 26% goal is 30% by 2025)	Total Proportion of women. 25% goal is 30% by 2022)	Total Proportion of women. 24% (goal is 27% by 2020)	Total Proportion of women. 24%	Total Proportion of women. 23% (goal is 27% by 2020)	Total Proportion of women. 23% (goal is 27% by 2020)	Total Proportion of women. 23% (goal is 27% by 2020)	Total Proportion of women. 23%	Total Proportion of women. 22%	Total Proportion of women. 22%
	Total Proportion of women 30%	Partnership with GirlMove Association	Partnership with GirlMove Association	Portuguese Women in Tech partnership		Ensure gender equality in the trainee program	GRI LA2	Membership of the European Professional Women's Network	Membership of the European Professional Women's Network	GRI LA2	GRI LA2
		Partnership with Portuguese Women in Tech	Plan for Gender Equality (prepared in the line of Portuguese Equal Work legislation 2019)	SDG 5,8		Workshops for young women encouraging them to choose STEM courses		GRI LA2	GRI LA2		
		Plan for Gender Equality (prepared in the line of Portuguese Equal Work legislation 2019)	SDG 5								
Non-discrimination of people with minority membership	Comprehensive Ethics Training and Communication Plan: Talking is building	Creation of the Inclusion Office	Diversity Policy based on Gender, Generations, and Nationalities	Conciliar Program: 18 measures contributing to D& I strategy	Conciliar Program: 18 measures contributing to D& I strategy	Conciliar Program: 17 measures contributing to D&I strategy	Diversity Policy: gender diversity, diversity of ages and nationalities, inclusion of disabled and disadvantaged socioeconomic groups	Employees of 28 nationalities	Diversity Project Action Plan: Gender equality, nationality diversity, recruitment of people with disabilities and other socio-economic groups	Prevent discrimination on the basis of race, ethnic, or social origin, age, marital status, sexual orientation, politics, religion or opinions, disability or trade union membership	Subscribing to the Declaration of Human Rights, no discrimination on the basis of race, color, sex, language, religion, political or other opinions or national or social origin
	Say No to Harassment	Employees of 44 nationalities	Disabilities	Member of the Diversity Charter	Member of the Diversity Charter	Signed Diversity Charter		Increase number of disabled employees	nationality diversity, recruitment of people with disabilities and other socio-economic groups		
	Inclusive Recruitment – continuous monitoring of recruitment	Subconscious Training expanded on e-learning and within Onboarding	Member of the Diversity Charter	Employees of 44 nationalities	Diversity strategy recognized by the European Excellence Awards in HR	Creation of necessary conditions and improvement of internal	Conciliar Program: 17 measures	Reserved parking for disabled employees	Inclusion of Diversity in		
			Employees of 44 nationalities	Subconscious				189			

<i>HR-Policy</i>	<i>2021</i>	<i>2020</i>	<i>2019</i>	<i>2018</i>	<i>2017</i>	<i>2016</i>	<i>2015</i>	<i>2014</i>	<i>2013</i>	<i>2012</i>	<i>2011</i>
	and selection with a special focus on gender representation and the inclusion of people with disabilities	Inclusive Leadership Program	Pilot Project with Salvador Association for people with special needs	Bias Training GRI 405	Employees of 41 nationalities	processes for people with disabilities	contributing to D&I strategy	employees with special needs	Leadership Training	Employees of 27 nationalities	Hiring people of different nationalities and with disabilities (195 employees with special needs)
	Review of Diversity Policy to reinforce the importance of the concepts of equity and sense of belonging	Member of the Diversity Charter	Participation at the Forum for Inclusive Recruitment		Subconscious Bias Training GRI 405	Consider different needs of generations	Creation of the Department Diversity and Inclusion	GRI HR3 GRI LA12 G4-DMA	Participation in the Forum of Companies for Equality	194 employees with special needs	
	Diversity Month	Diversity Week, initiative of the EU	Consultancy Lab project to review Group's D&I with university students		Training on Unconscious Bias for HR professionals	199 employees with special needs			GRI HR3 GRI LA12 G4-DMA	GRI HR3 GRI LA12 G4-DMA	GRI HR3 GRI LA12 G4-DMA
	Dedicated to Diversity & Inclusion (Gender Equality, Inclusion of Disabled People, Generational and Multicultural Diversity) consisting of 17 initiatives (workshops, partnerships, networking sessions, inclusive talks)	Inclusive recruitment: diversity as an added value				Places4All Partnership for inclusive workplaces	GRI LA 2, 12				
	Internal	Inclusion Waves Work Groups	GRI 405 UN GC 6			GRI LA 2, 12					
		Review of D&I: benchmarking best practices									
		Employees with disabilities 1.2% - reach 2% by 2025 (Law 4/2019)									
		GRI 405 UN GC 6									

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Gender Diversity of governing people	sharing session for the International Day of People with Disabilities										
	Global diversity Census initiative										
	Inclusive Leadership Programm: leadership development training dedicated to reflecting on the challenge and opportunities of D&I										
	Public Commitments, such as joining the Valuable 500										
	GRI 405 UN GC 6										
	Women in managerial positions: 25% (goal: 30% in 2025)	Women in managerial positions: 25% (goal: 30% in 2025)	Women in managerial positions: 25% Compliance with Law on gender representation of governing bodies (2017)	Women in managerial positions: 25%	Women in managerial positions: 24%	Promote measures to obtain 30 % female representation in governing bodies by 2018 Increase of	Promote measures to obtain 30 % female representation in governing bodies by 2018	Increase percentage of women in management positions by 2015 0.8% increase in female directors	Support of training and promotion of women within the organization		
	30% women within succession planning	Compliance with Law on gender representation									

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Equal pay	employee pool Compliance with Law on gender representation of governing bodies Workshops on the topics of “Strategic female leadership”	of governing bodies Promova Project: develop female talents with leadership potential				women in managerial positions to 25%					
	Equal Pay Project: consolidating all internal practices	Salary ratio between men and women 1,05	Salary ratio between men and women 1,05	Salary ratio between men and women 1,04	Salary ratio between men and women 1,03	Salary ratio between men and women 1,07	Salary ratio between men and women 1,02	Salary ratio between men and women 1,1	There is no substantive difference between the salaries of male and female employees	Balanced salaries of men and women, no discrimination of men and women performing the same type of job	Balanced salaries of men and women, no discrimination of men and women performing the same type of job
	New global cross-cutting compensation strategy	GRI 405 UN GC6	GRI 405 UN GC6	GRI 405 UN GC6	GRI 405	GRI LA 13	GRI LA 13	GRI LA 14			
Employee welfare program										GRI LA 14	GRI LA 14
	Flexible benefits in line with employees' life cycles and their families	Flexible benefits in line with employees' life cycles and their families	Flexible benefits in line with employees' life cycles and their families	Flexible benefits in line with employees' life cycles and their families	Flexible benefits in line with employees' life cycles and their families	Flexible benefits in line with employees' life cycles and their families	Flexible benefits in line with employees' life cycles and their families	Flexible benefits aligned with employees' life cycle	Flex System: choosing benefits that best meet their needs Pension fund, accident, life health insurance, electricity plan	Flex System: choosing benefits that best meet their needs Pension fund, accident, life health insurance, electricity plan	Flex System: choosing benefits that best meet their needs Pension fund, accident, life health insurance, electricity plan
	Access to individual health insurance Complementary retirement, personal injury, life insurance	Access to very advantageous individual health insurance Complementary retirement, personal injury, life insurance	Access to health and safety systems Complementary retirement, personal injury, life insurance	Access to health and safety systems Complementary retirement, personal injury, life insurance	Access to health and safety systems Complementary retirement, personal injury, life insurance	Complementary pensions, accident, life and health insurance Medical care for retired workers New	Complementary pensions, accident, life and health insurance Medical care for retired workers Presents for	Annual profit-sharing awards Additional subsidies, pension plans health, life and accident insurance	Paid leave for voluntary work Presents for important events in	Paid leave for voluntary work Presents for important events in	Paid leave for voluntary work Presents for important events in

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
	Flex Health Plan and new benefit for wi-fi at home to the 17 existing	insurance Flex Health Plan and new benefits in technology and mobility added to 16 existing	Flex Health Plan and new benefits in technology and mobility Benefits4all benefits management platform	Benefits4all benefits management platform Conciliar Discount Platform Activities for children and grandchildren	4 hours/month paid for voluntary work	discount/proto col platform Christmas gifts for children Benefits for employees nearing retirement or retired	employees' children and grandchildren Benefits for nearing or retired employees Ticket care: financial assistance for retirement/nursing homes	Medical care for retired workers Cultural activities Activities for children and grandchildren Optional days off Paid leave for voluntary work	employees' lives Activities for employees and their families Discounted conditions on products and services	employees' lives Activities for employees and their families Discounted conditions on products and services	employees' lives Activities for employees and their families Discounted conditions on products and services
	Benefits4all benefits management platform	Benefits4all benefits management platform	Benefits4all benefits management platform								
	Volunteer work during working hours	Volunteer work during working hours	Volunteer work during working hours								
	Psychosocial monitoring service: social support, psychological support, financial and legal consultancy										
	Additional days off – 24 working days/year (2 more days than in the Labour Code)										
	Days off for special occasion (birthday, Christmas Eve, first day of school)										
	GRI 401-1										

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Flexibility and Security for standard and contingent workers	UN GC 6										
	Workplace Concept aligned with the hybrid working model	Hybrid working model post-pandemic: 2days/week remote work	Internal mobility program: SWITCH Flexibility in Time and Space	Internal mobility program: SWITCH	Internal mobility program: SWITCH	Internal mobility program: SWITCH	Internal mobility program: SWITCH	Internal mobility program Remote work program Flexible work schedules	Support of job mobility within the Group Certification in "Conciliation and Equality"-> Promote flexibility of time and space through regulation and dissemination of working from home	Support of job mobility within the Group Possibility to work from home in urgent situations if possible	Support of job mobility within the Group Possibility to work from home in urgent situations if possible
Occupational health and safety	Corporate Safety Management System based on OHSAS 18001, and ILO, guidelines	Corporate Safety Management System based on OHSAS 18001, and ILO, guidelines	Corporate Safety Management System based on OHSAS 18001, and ILO, guidelines	Corporate Safety Management System based on OHSAS 18001, and ILO, guidelines	Corporate Safety Management System based on OHSAS 18001, and ILO, guidelines	Corporate Safety Management System based on OHSAS 18001, and ILO, guidelines	Corporate Safety Management System based on OHSAS 18001, and ILO, guidelines	OHS system based on OHSAS 18001, and ILO, guidelines	OHS system based on OHSAS 18001, and ILO, guidelines	Prevention and Safe Committee represented at highest level of management	OHS system based on OHSAS 18001, and ILO, guidelines exceeding legal requirements
	Annual OSH program aimed at prevention of accidents	Annual OSH program aimed at prevention of accidents	Annual OSH program aimed at prevention of accidents	Annual Health & Safety plan based on actions aimed at prevention of accidents	Annual Health & Safety plan based on actions aimed at prevention of accidents	Prevention and Safety Committee represented at highest level of management	Prevention and Safety Committee represented at highest level of management	Prevention and Safety Committee represented at highest level of management	Prevention and Safety Committee represented at highest level of management	Inhouse occupational medicine: medical exam program	Inhouse occupational medicine: medical exam program
	Playitsafe safety culture program	Management of emergency situations: 450 drills	Management of emergency situations: 408 drills	Management of emergency situations: 618 drills	Management of emergency situations: 484 drills	Training and awareness trainings for employees and service providers	Training and awareness trainings for employees and service providers	SAP supported risk, incident and audit management processes	SAP supported risk, incident and audit management processes	Nutrition and anti-smoking programs	Nutrition and anti-smoking programs
	Management of emergency situations: 48 drills	Risk assessment and monitoring	Risk assessment and monitoring	Risk assessment and monitoring	Risk assessment and monitoring					Alcohol prevention and control policy	Prevention and control of alcohol and substance abuse
	Risk		Safety Audits			Road Safety	Road Safety	Annual safety audits	Internal occupational medical	Study on psychosocial risk factors	

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
	assessment and monitoring	Safety Audits and inspections	and inspections	Safety Audits and inspections	Safety Audits and inspections	Project	Project	Road Safety campaign	services: medical exams, sanitary education, first aid equipment, workplace checking	Posture and stretching exercises	Posture correction
	Safety Audits and inspections	Training of all employees and service providers	Training of all employees and service providers	Training of all employees and service providers	Training of all employees and service providers	Annual Safety Audits	Annual Safety Audits	Training and awareness trainings for employees and service providers			Accident Prevent and Safety Committee + subcommittees
	Training of all employees and service providers	Information reporting	Information reporting	Information reporting	Information reporting				Training and awareness trainings for employees and service providers (including e-learning)	Annual OHS program based on measures to prevent accidents and diseases	Annual OHS program based on measures to prevent accidents and diseases
	Information reporting	Medical examinations, workplace visits, preventive campaigns	Medical examinations, workplace visits, preventive campaigns	Medical examinations, workplace visits, preventive campaigns	Medical examinations, workplace visits, preventive campaigns	Occupational medicine and health activities: anti-smoking campaigns, nutrition and healthy diet, prevention of drug dependency and body posture correction	Occupational medicine and health activities: anti-smoking campaigns, nutrition and healthy diet, prevention of drug dependency and body posture correction	Occupational Medicine: medical exams, awareness of health and well-being and heart disease prevention			
	Telephone line up set up for medical and psychosocial support	Cardiovascular screenings	Nutrition consultation	Nutrition consultation	Nutrition consultation				Annual safety audits	Permanent assessment and monitoring	Training of all employees and service providers
	Anti-flu vaccination program	Vaccination programs	Cardiovascular screenings	Smoking cessation	Smoking cessation			Nutrition and anti-smoking campaigns	Road Safety campaign	Program of inspections and audits	Permanent assessment and monitoring
	"Mind Your Mind" initiative	EDP Staff Club	Vaccination programs	Cardiovascular screenings	Cardiovascular screenings	Vaccination programs	Partnerships with Portuguese Cardiology Foundation and Portuguese Diabetics Association	Evaluation of Psychosocial risk and stress management	Accident prevention and safety at work award	First aid trainings	Program of inspections and audits
	"You Are Not Alone"	Well-being in Quarantine Program: live online gym classes, open talks, telephone line for psychosocial support	EDP Staff Club	Vaccination programs	Vaccination programs	Partnerships with Portuguese Cardiology Foundation and Portuguese Diabetics Association	Partnerships with Portuguese Cardiology Foundation and Portuguese Diabetics Association	Occupational stress prevention for shift workers	Alcohol Abuse Prevention and Control policy	Emergency drills	First aid trainings
	"Healthy Mind, Healthy Body",		GRI 403		GRI 403						
	STOP & ReSTART Challenges related to work-life balance, physical exercise and mindfulness	Mind Your Mind campaign – Mental Health		EDP Staff Club		Regular cardiac risk screening and prevention	Regular cardiac risk screening and prevention	First Aid training	Occupational Medicine: medical exams, awareness of health and well-being and heart disease prevention	Automatic external defibrillation program	Emergency drills
				GRI 403			Stress management measures	Workouts at work		Annual Accident Prevention and Occupational	Automatic external defibrillation program

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
	GRI 403	month GRI 403				Stress management measures Gymnastics at work Psychosocial support for employees in need EDP Staff Club promoting sports Sport Aid project: financial allowances for gyms G4 DMA GRI LA 5, 7,8	Gymnastics at work Psychosocial support for employees in need EDP Staff Club promoting sports G4 DMA GRI LA 5, 7,8	GRI LA 7, 8	Nutrition and anti-smoking campaigns Evaluation of Psychosocial risk and stress management Occupational stress prevention for shift workers Gymnastics at work GRI LA7-8	Safety Award for employees' contribution GRI LA 7, 8	Annual Accident Prevention and Occupational Safety Award for employees' contribution GRI LA 7,8
Work-life balance for carers	Entitlement for all employees to take parental leave Paid leave for pregnant employees up to 15 days before their delivery date Recognition as a "Family-Friendly Company" Support for	Entitlement for all employees to take parental leave Recognition as a Family Responsible company in excellence Support for employees' families GRI 401-3 UN GC 6	Entitlement for all employees to take parental leave Recognition as a Family Responsible company in excellence Support for employees' families GRI 401-3 UN GC 6	Entitlement for all employees to take parental leave Recognition as a Family Responsible company GRI 401-3 UN GC 6	Entitlement for all employees to take parental leave GRI 401-3	Entitlement for all employees to take parental leave Support of new mothers and fathers in birth and adoption Paid leave for pregnant employees up to 15 days before their delivery date	Entitlement for all employees to take parental leave Support of new mothers and fathers in birth and adoption Certification "Family Responsible Company" EDP Summer camp	Entitlement for all employees to take parental leave EFR (family-friendly company) certification Holiday camps for children Reserved parking for pregnant women	Entitlement for all employees to take maternity/paternity leave Paid leave for pregnant employees up to 15 days before their delivery date Family coaching to assist parents for better management	Work-life balance policy: support for the family (published on the intranet and in-house) Paid leave for pregnant employees up to 15 days before their delivery date Family coaching to assist parents	Work-life balance policy: support for the family

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Reskilling and Upskilling	employees' families					Pedagogical initiatives: activities for children	Lump sum for births or adoption	Incentives for parenthood	of family life	for better management of family life	
	GRI 401-3					New Parent Kit: consolidate information for new parents	Pedagogical initiatives: activities for children		EFR (family-friendly company) certification	EFR (family-friendly company) certification	
	UN GC 6					Parking for pregnant employees			Parking for pregnant employees on company facilities		
						Holiday camps and activities for children			Children's visit to the workplace initiative including the support to parents for temporary leave from work		
	Average Hours of training: 28	Average hours of training:24	Average hours of training:31	Average hours of training:33	Average hours of training:33	Average hours of training:33	Average hours of training:37	Average hours of training:44	Average hours of training:34	Average hours of training:41	Average hours of training:39
	New. Flexible and person-centered development model	Amplify competency assessment system	Amplify competency assessment system	Trainee Program 4.0	Amplify competency assessment system	Induction program for new hires	AMPLIFY: New Skills model: aligning development of employees with strategic challenges	Annual Training Plans	Annual Training Plans based on employees' requirements and EDP's strategy	Annual development plans based on assessments and needs	Annual development plans based on assessments and needs
	EDP university – on demand training and digital content	Digital Upskilling Roadmap according to the 70-20-10 model	Your Board initiative: development project	Amplify competency assessment system	Talent Management Model for succession planning	AMPLIFY: skills model with addition of Sustainability Performance Indicators	Individual Development plan	Onboarding Program	Training and capacity building: EDP University	EDP University expanded to a virtual campus facilitating distance learning	Partnership with the Portuguese qualification Agency to improve employee skills
	Strengthen relationship with academia	Corporate Mentoring Program	Digital Upskilling Roadmap	Global Leadership Program	Lead Now Program	Advanced external training investment: post-degree, postgraduates,	Individual Development plan	Personal development training	EDP	EDP university program	Agency to improve employee skills
	Mandatory	Individual	Energizing Program according to	Individual Development			Mobility as a development process	New e-learning	Leadership	Enforcement of knowledge sharing "Valuing Experience	EDP university

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
	group-wide eLearning on Ethics, Compliance, Sustainability, Digital	Development Plans	the 70-20-10 model	Plans based on the 70:20:10 model	masters	Mobility as a development process	EDP university.	methods	360-degree evaluation	Energizing Development Program	program
		Your Board projects	Corporate Mentoring Program		“Network Operating Electricians” Program	EDP university.	Annual training plans	EDP School	Advanced training programs (doctorates, MBAs, post-graduates)	Executive Development Program	Enforcement of knowledge sharing “Valuing Experience”
	eLearning onboarding course, induction program	e-learning platform	Individual Development Plans	Amplify competency assessment system	“Lead Now” Program based on Amplify	Annual training plans	Advanced training programs	School on leadership and management skills		Mentoring Program	EDP Leader’s guide (digital manual)
		Lead Now Program		Talent Management model	competency model	Advanced training programs	Evaluation of Potential and Performance	Mobility Program	Energy Sector Technical Academy together with other business partners	Internal Coaching Program	Being a leader training session
	Your Board Program	Program for mobility development	SWITCH Program for mobility development	New global model for Performance management and feedback	“Enhance Experience”: knowledge management program	Evaluation of Potential and Performance	Certification by the Directorate-General for Employment and Labor Relations	Succession management		Performance Evaluation based on three models	
	Corporate Mentoring Program	Performance Management and ongoing feedback	Performance Management and ongoing feedback			Leadership development school		Enforcement of knowledge sharing “Valuing Experience	Enforcement of knowledge sharing “Valuing Experience		Mentoring Program and Energizing Development Program
	Digital Skills development	GRI 404 UN GC6		SWITCH Program for mobility development	“Meaningful Conversations Program” for leaders on feedback culture	Production School	Leadership development school	New knowledge management platform	Coaching: leadership Style, Internal coaching program, External coaching to enhance performance	EDP Leader programs fostering essential leadership skills	Encouragement of self-development plans
	Meaningful conversations initiative		GRI 404 UN GC6			Distribution school					
	Energizing Program			GRI 404 UN GC6			Production School			GRI LA 10-12	Potential and performance evaluation process
	Lead Now Program				SWITCH Program for mobility development	Renewables School	Distribution school	TOP Knowledge project: Mapping of Critical Knowledge, Knowledge Transmission Plans			
	Leading Other Program				GRI 404	Gas School	Renewables School				Succession management plan: Power UP
	Leading Through other Program					Commercial School			GRI LA 10-12		
						EDP School	Gas School				
							Commercial School	EDP Trainee program			GRI LA 10-12
	Leadership Talk					Knowledge Management: Login to Knowledge platform and	EDP School	GRI LA 10-12			
	Remote Team						Knowledge				

HR-Policy	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Employee representation	Management Training					Online Library	Management "Value Experiences"				
	Grow platform to enable and leverage internal mobility of employees					G4 - LA 9, 10	G 4 - LA 9, 10				
	Performance Management and ongoing feedback										
	GRI 404 UN GC6										
Employee representation	Freedom of association and collective bargaining	Freedom of association and collective bargaining	Freedom of association and collective bargaining	Freedom of association and collective bargaining	Freedom of association and collective bargaining	Freedom of association and collective bargaining	Freedom of association and collective bargaining	Freedom of association and collective bargaining	Freedom of association and collective bargaining	Freedom of association and collective bargaining	Freedom of association and collective bargaining
	34 % of employees in Trade Unions	37% of employees in trade unions	37% of employees in trade unions	40% of employees in trade unions	43% of employees in trade unions	45% of employees in trade unions	47% of employees in trade unions	48% of employees in trade unions	38% of employees in trade unions	51% of employees in trade unions	53% of employees in trade unions
	GRI 407	GRI 407	GRI 407	GRI 407	GRI 407	GRI LA 4	GRI LA 4	GRI LA 4-	GRI LA 4-	GRI LA 4-	GRI LA 4-6
Quality of Dialogue between management and employees	130 meetings with official entities, workers' commissions and trade unions accompanying about legislative changes and pandemic constraints	150 meetings with official entities, workers' commissions and trade unions accompanying legislative changes	88 meetings with official entities, workers' commissions and trade unions accompanying legislative changes	74 meetings with official entities, workers' commissions and trade unions accompanying legislative changes	Relationships with official bodies and workers' representative s managed by local teams guaranteeing daily contact	Trade unions, workers' committees and employees are informed of operational changes that impact employees at least 30 days in advance	Trade unions, workers' committees and employees are informed of operational changes that impact employees at least 30 days in advance	Trade unions, workers' committees and employees are informed of operational changes that impact employees at least 30 days in advance	Trade unions, workers' committees and employees are informed of operational changes that impact employees at least 30 days in advance	Trade unions, workers' committees and employees are informed of operational changes that impact employees at least 30 days in advance	Trade unions, workers' committees and employees are informed of operational changes that impact employees at least 30 days in advance
		GRI 402	GRI 402	GRI 402	GRI 402						
	12 plenary	UN GC 3	UN GC 3	UN GC 3		60 meetings held with	60 meetings held with	34 Plenary meetings held	Information-sharing	Information-sharing	Information-sharing

<i>HR-Policy</i>	<i>2021</i>	<i>2020</i>	<i>2019</i>	<i>2018</i>	<i>2017</i>	<i>2016</i>	<i>2015</i>	<i>2014</i>	<i>2013</i>	<i>2012</i>	<i>2011</i>
	meetings GRI 402 UN GC 3					official bodies, workers committee, unions arising from legal framework GRI -LA 4,5	official bodies, workers committee, unions arising from legal framework GRI -LA 4,5	for workers EDPartilha: “Talking to...” sessions with at least one board member, answering questions GRI LA 5	meetings with representative s GRI LA 5	meetings with representative s GRI LA 5	meetings with representative s GRI LA 5

Appendix B

VERBUND, 2021

Content/Materiality Definition	○ Survey of internal and external stakeholder groups in Austria and Bavaria (2013 and updated in 2019) ○ Expert workshops in 2021 where the topics were evaluated and reviewed ○ Yearly review of sustainability team ○ Changing conditions within the industry ○ Improvements of social responsibility driven by industry benchmarks (<i>mimetic pressures</i>), which are external sustainability ratings
Stakeholder Management	○ Stakeholder management, focuses on stakeholders in public affairs (policymakers, ministries expert organizations, NGOs, interest groups and associations (<i>coercive and normative pressures</i>))
Strategy	○ shaped by environmental pressures which are industrial and market pressures as well as regulatory measures (<i>coercive pressures</i>); and company analysis (competitive advantage, core competencies and USPs)
Direct References to External Frameworks	○ GRI, SDG (<i>normative pressures</i>)
EU References	○ Regular contact with European institutions, advocacy groups, associations and working groups ○ EU Directive 2014/95/EU regarding the disclosure of non-financial information and information related to diversity (<i>coercive pressures</i>)
SHRM Focus	○ Emphasis on continuous training and education ○ Healthy work-life balance ○ Culture of open communication, discussion and appreciation ○ Establishing channels of communication: in person, intranet, employee magazine ○ Awarded Great Place To Work award (<i>mimetic pressure</i>)

<i>SHRM principle</i>	<i>HR-Policy</i>	<i>Company specific actions (reporting date)</i>	<i>Dynamic implementation</i>	<i>Institutional pressures</i>	<i>Other pressures</i>
<i>Diversity and Inclusion</i>	Gender equality in staffing	• Take Your Daughter to Work Day (2011) • VERBUND women's network (2014) • Women's scholarship in collaboration with the Vienna University of Technology (2011) • Received amaZone Award (2014) • Women in Technology ("Frauen in die Technik" (2017) • Diversity strategy with a particular emphasis on gender (2017) • Executives from the first level of management measured against targets set to promote equal treatment of women (2017) • Girls! Tech Up (2018) • Gender Balance Project (increase proportion of female executives) (2020) • Gender Balance Network • Total Proportion of women 19.3% • GRI 405-1	• Total Proportion of women 18.3% (2011) – 19.3% (2021) • 2011: goal to increase new hires of female apprentices • 2014: award for the promotion of female apprentices • 2011-2016: similar approach to gender equality, equal measures in promoting women • From 2017 on: continuous increase in reported measures • 2016: signed EU Diversity Charter after announcing it in 2015 • 2017: start of reporting measures under GRI standard 405-1	• EU Diversity Charter (2010), signed in 2016, commitment announced in 2015: EU coercive pressure • GRI Reporting, start in 2017 and increase of actions: normative pressure	• Low number of female new apprentices hires in 2011: "pressing need to fulfill technical positions with women", industry specific

<i>SHRM principle</i>	<i>HR-Policy</i>	<i>Company specific actions (reporting date)</i>	<i>Dynamic implementation</i>	<i>Institutional pressures</i>	<i>Other pressures</i>
	Non-discrimination of people with minority membership	• Introduction of an Equal Opportunities Officer (2011) • Focus on gender, age, and disability (2014) • Equal treatment, regardless of gender, age, religion, belief, culture, skin color, social origins, sexual orientation, or nationality (2015) • Diversity & Inclusion Manager (2015) • Accessibility initiatives for contributing to the inclusion of people with disabilities: • Accessibility management program (2016) • (Premium) Member within the Diversity Charter, an initiative promoted by the EU (2016/2021) • Enshrining diversity and inclusion in the corporate philosophy (2017) • Diversity management with ZukunftVIELFALT (2018) • Engagement on Purple Light Up Day (2018) • Introduction of the Function "Diversity and Inclusion Management" (2021)	• Increase in measures towards inclusion of disabled people, steady decrease in the proportions of disabled employees (overperforming statutory quotas in 2013 by 30%, in 2022, slightly above quota; stated reason: steady retirement of disabled employees) • Successive professionalization of D&I: Equal opportunities Officer in 2011, D&I Manager in 2015, External Audit 2018, D&I Function in 2021 • 2011-2014: reporting on the different nationalities of the workforce • Evolvement of Diversity Definition, current definition reported first in 2015 • Overall increase of measures from 2011 – 2021, peak in 2019	• Disabled Persons Employment Act: nationally coercive pressure • EU Diversity Charter, signed in 2016, announced in 2015: EU coercive pressure • Work with external management audit and certification "ZukunftVIELFALT" (2017): normative pressure • GRI Reporting, start in 2018: normative pressure • SDG Standard, start in 2019: normative pressure	• Demographics: Reporting on the aging workforce, in respect to succession planning, knowledge management and diversity ("managing demographic change")

<i>SHRM principle</i>	<i>HR-Policy</i>	<i>Company specific actions (reporting date)</i>	<i>Dynamic implementation</i>	<i>Institutional pressures</i>	<i>Other pressures</i>
		- Digital Accessibility Team to improve barrier free digital access (2020) 149 employees that qualify as disabled under the Disabled Persons - Employment Act (Mandatory quota is 144), goal is to further fulfill national quotas (retirement of many are expected) (reporting since 2011) - GRI 405-1 - SDG 5,8			
Gender Diversity of governing people		- Succession planning in key management position emphasizing the advancement of women in leadership positions (2017) 50% women within the supervisory board since 2020, exceeding statutory quota of 30% (statutory quota since 2018, fulfilled 2018) - Gender Balance Project (increase proportion of female executives, reference to a study that mixed teams achieve better results) (2021)	- Start of reporting on gender-composition of the supervisory board in 2015 2011-2020: report of female membership in executive board (2011-2012: 25%; 2013-2020: 0%): stated goal of achieving 25% in 2020 2016: start of measures targeting governing and managing vacancy filling with women 2017: announced plan on achieving statutory quota of female membership in supervisory boards by 2018 2018: compliance with the statutory quota 2019: exceeding statutory quota	- Statutory quota of 30% in supervisory bodies in Austria since 2018: nationally coercive pressure - Reference to academic studies stating the higher effectiveness of diverse teams: normative pressure	

<i>SHRM principle</i>	<i>HR-Policy</i>	<i>Company specific actions (reporting date)</i>	<i>Dynamic implementation</i>	<i>Institutional pressures</i>	<i>Other pressures</i>
Long-term Employment	Equal pay	• Strict compliance with the classifications of the collective agreement (2017) • Regular preparation of an income report, comparing salaries of men and women (2011) • Performance-based remuneration model in line with the market and according to employees' (2011)	(50%) • Added notion of market-conditions in determining pay levels in • Reporting on ratio of base salary of women and men 2014-2019 Noted in 2021 to prepare a detailed analysis in 2022 • One of the first companies in Austria to publish salary figures on job ads, starting in beginning of 2011, legally binding since March 2011	• Preparation of biannual income reports since 2011: nationally coercive pressure • Compliance with collective bargaining agreements: nationally coercive pressure • Compliance with disclosing remuneration in job ads since 2011, legally binding since 2011: nationally coercive pressure • "In line with market conditions", "competitive salary": mimetic pressure	
	Employee welfare program	• voluntary benefits, besides those stipulated under the Collective Bargaining Agreement) provided to workers regardless of part-time or full-time contracts: pension fund, supplementary health insurance, discounted lunches (2011), dependent child benefits and health checks (2017) • GRI 401-2 • SDG3	• Added notion of "regardless of working-time model" in 2019 • reference to SDG 3 in 2019 • no substantial change of reporting from 2011-2021, addition of child benefits and health checks in 2017	• Collective Bargaining Agreement: nationally coercive pressure	

<i>SHRM principle</i>	<i>HR-Policy</i>	<i>Company specific actions (reporting date)</i>	<i>Dynamic implementation</i>	<i>Institutional pressures</i>	<i>Other pressures</i>
Employee Wellbeing, Health and Safety	Flexibility and Security for standard and contingent workers	• Opportunity to work under various working-time models, including full-time, part-time and part-time during parental leave (2017) • New works agreement on home office and mobile working based on the experience with remote working due to the COVID-19 pandemic (2021)	• Started offering telework in 2014 • Opportunity to switch to temporary part-time work or temporary take out due to cost reduction reasons introduced in 2015 • Remote work agreement initiated by the experiences in Covid-19 in 2021 • Increase in flexible working arrangements from 2011 (none) to 2021 (mobile working)	• Stated goal in 2021 of flexible work-arrangements: increase employer attractiveness: mimetic pressure • Switch to remote working in 2020 due to Covid-19 measures: nationally coercive pressure	• Personnel Cost-reduction as a driver in 2015
	Occupational health and safety	• Fit & Healthy at VERBUND initiative, focus: medical checkups (2011) • Preventive measures based on the analysis of work-related injury statistic (2012), partially implemented "Working on the water" program • Management of working materials, accident reporting, briefings and instruction, fire safety, personal protective gear, coordination on construction sites, and dealings with external contractor accidents (2018) • Webinars (2021) on healthy eating, correct lifting and carrying (2019)	• Added psychological/psychosocial component 2013, substantial increase in measures related to mental health in 2020 • Digitization of materials: e-learning courses started 2015, extended in 2020 • Start of GRI references in 2017, increase in reported activities • Adaptation to Covid-19 in 2020 and 2021: online availability of material, focus on mental health, implementation of legal/state recommended social distancing measures (home-office, shift splits, protective gear, vaccination) • Increase in safety and health	• GRI Reporting – increase of reported measures: normative pressure • Implementation of Covid-19 rules: nationally coercive pressure	• Digitalization as a driver of digital training and communication

<i>SHRM principle</i>	<i>HR-Policy</i>	<i>Company specific actions (reporting date)</i>	<i>Dynamic implementation</i>	<i>Institutional pressures</i>	<i>Other pressures</i>
		• Project: "We Live Safety": intensive training for executives, incident reporting database, establishing safety coaches, and training them regularly (2019) • Safety walks conducted by the Executive Board (2019) • Incident database, safety communications (online) (2018/2021) • Webinars on mental health (2020) • executing and organizing safety-related vocational training programs (2021) • Online fitness programs (2021) • Vaccination campaign against Covid-19 (2021) • opportunity to take expanded health screenings, healthy back courses, smoking cessation workshops (2021) • app-based motivation platform to carry out regular challenges to promote physical activity and health (2021) • Occupational health services: on-site physicians: advice on occupation health, implementing programs	related measures from 2011 – 2021		

<i>SHRM principle</i>	<i>HR-Policy</i>	<i>Company specific actions (reporting date)</i>	<i>Dynamic implementation</i>	<i>Institutional pressures</i>	<i>Other pressures</i>
		promoting health (working conditions and ergonomic workplace), inspecting workplaces, help to identify and assess hazards, preventative health measures, executing vaccination campaigns (2021) • GRI 103-2 • 403-5,6			
Work-life balance for carers		• Work and Family audit certification from the Austrian Ministry of labor, Family and Youth) (awarded 2012); Audit implemented (2011) • Childcare options during holidays (2013) • Remote and mobile working (telework: 2014) • Child allowances (2015) • Possibility to take third parental leave year (2017) • Member of Companies for Families network, an initiative of Austrian Ministry for Labor, Family and Youth; focusing actions on interest of families (2017) • part-time during parental leave (2021) • optional parental leave month for fathers (2021)	• increase in actions from 2011 (family audit implementation) – 2021 • Support of paternity leave (no details stated) 2014 • Shared leadership models for part-time employees introduced in 2019 • Updated agreement on Mobile Working and Telecommuting to increase work-life-balance in 2019	• Introduction of paternity leave in 2021 (Directive 2019/1158, transposition date 2022, states a minimum of 10 days of paternity leave, 1 month of non-transferable parental leave): EU coercive pressure • Cited the aim to receive and maintain the Family Audit certification since 2011 (mimetic pressure) • Option to take parental and paternity leave exceeding legal measures – employer attractiveness: mimetic pressures	•

<i>SHRM principle</i>	<i>HR-Policy</i>	<i>Company specific actions (reporting date)</i>	<i>Dynamic implementation</i>	<i>Institutional pressures</i>	<i>Other pressures</i>
Training and Development	Reskilling and Upskilling	• Average Training hours per employee 26.4 • Apprenticeship training, trainee programs (2011) • individual coaching (2013) • executive development (2015) • investments in comprehensive training, virtual workshops and continuing education implemented (2019) • Digital onboarding (2020) • regular feedback for executives (2020) • Learning Management System – digital continuing education formats (2021) • personnel development focused on safety, technology, mandatory compliance training (2021) • GRI 404-1,2 • SDG4	• Average hours of training in 2011: 48 hours, in 2019: 40 hours, in 2020: 20 hours, in 2021: 36.4 hours • Significant increase in reported actions 2017, with the beginning of GRI reporting • Knowledge management initiated in 2011 to address demographic trends (retiring workforce) • Change management focused training as well as retraining for employees affected by restructuring in 2014 due to corporate reorganization (personnel cost reduction) • Digital training formats introduced in 2017 through learning platform “Lynda”, 2018 “Digital Learning Media 2.0, 2019 virtual reality and “New Way of Working” transformation model, 2020 access to LinkedIn courses, 2020 digital onboarding due to Covid-19 and Learning Management System in 2021 • Educational contents adapted to technological advancement: SAP-training in 2013, IT-training in 2014, Trainee Program IT in 2017, Cybersecurity-training in 2018 • 2018: Training on agile	• Reduction of trainings due to quarantine measures during Covid-19 in 2020 and 2021: nationally coercive pressure • GRI Reporting – increase of reported measures: normative pressure • SDG reference – increase of reported measures: normative pressure • EU Skills Agenda: 2016 (timely matching, but not indicated): EU-coercive pressure • Agile/SCRUM training: mimetic pressure	• Knowledge retention: demographic pressure • Digitalization as a driver of digitalized and online training as well as affecting training contents • Restructuring Training due to Personnel-cost reduction

<i>SHRM principle</i>	<i>HR-Policy</i>	<i>Company specific actions (reporting date)</i>	<i>Dynamic implementation</i>	<i>Institutional pressures</i>	<i>Other pressures</i>
Labor/Management Relations and Collaboration			working/SCRUM introduced		
	Employee representation	- Freedom of association and collective bargaining (2011) - Adherence of employment contracts to collective bargaining agreements (2011) - GRI 402-1	- Reference to UN's SDG 4 since 2019 - Change in reporting after implementation of GRI Framework 2014, since then the wording "freedom of association is incorporated"	- Collective bargaining and freedom of association/right to join a union: nationally coercive pressure - Difference in reported wordings since GRI implementation: normative pressure	
	Quality of Dialogue between management and employees	- Employee magazine "kontakt" (2011) - Intranet (2013) - Economic symposiums, held each quarter, where the Executive Board informs employee representatives on the economic state, HRM measures and current developments (2017) - GRI 404-1,2 - SDG4	Increase in reporting since 2017 (implementation of quarterly meetings)	- GRI Reporting – increase of reported measures: normative pressure - Quarterly meetings in compliance with the Labor Constitution Act: nationally coercive pressure	Digitalization as an initiator of the Intranet

EVN, 2021

Content/Materiality Definition	o content based on legal requirements (<i>coercive pressure</i>) and needs of stakeholders, which were identified in a survey conducted every 3 years
Stakeholder Focus	o most important stakeholder groups – shareholders, society as a whole, the public sector, employees, suppliers and debt investors (<i>coercive and economic pressures</i>)
Strategy	- o based on national laws and international regulations (OECD; UN Global Compact), policy statements and principles by the International Labour Organisation and internal organizational directives and corporate principles that go beyond legal requirements - o Business activities are evaluated in consideration of the UN Sustainable Development Goals - o Corporate culture based on the Universal Declaration of Human rights and national laws (<i>coercive and normative pressures</i>)
Direct References to External Frameworks	o GRI, UN Global Compact, SDGs
EU References	- o Conformity with the EU Directive 2014/95/EU which was transposed in the Sustainability and Diversity Improvement Act in Austria - o Internal policies on human rights and minimum social protection are continuously adapted in accordance with the EU Taxonomy Regulation and the EU Corporate Sustainability Directive (<i>coercive pressures</i>)
SHRM Focus	- o Prohibition of discrimination based on nationality or ethnic background, gender, sexual orientation, culture, religion, age or health, along the supply chain - o Accelerated transformation of working culture towards digitalization (Covid-19) - o EVN Working World project (started before the pandemic): create optimal highly flexible working environment

<i>SHRM principle</i>	<i>HR-Policy</i>	<i>Company specific actions (reporting date)</i>	<i>Dynamic implementation</i>	<i>Institutional pressures</i>	<i>Other pressures</i>
<i>Diversity and Inclusion</i>	Gender equality in staffing	• Women@EVN program: opportunity to attend requirements-oriented seminars and develop internal networks (2011) • individualized support for women returning after maternity leave (2011) • Total Proportion of Women: 23.1%	• Total Proportion of women 22.8% (2011) – 23.1% (2021) • 2016: additional mentioning of themes in women-oriented seminars • No significant changes in reporting		• Stated goal is to increase percentage of women, as traditionally the proportion in the company's industry is low: industry dynamics
	Non-discrimination of people with minority membership	• Employees of 25 different nationalities (reported since 2011) • Implementing the principles of the International Labor Organization (ILO) and, UN Global Compact (2005) within diversity approach (2011) • 124 employees with special needs (in compliance with statutory quota) (reported since 2014) • GRI 102-16, 405	• Started focusing on senior employees, young people and workers with special needs (2011-2016) • From 2011 – 2016 actions targeted at senior employees (aging workforce): training for senior employees, partial retirement program (2011) • 2011 – 2017: stated actions on the inclusion of disabled employees: design of workplace and processes according to special needs (2011) and additional working hours and location for disabled employees (2013) • Decrease in reported measures 2011 - 2021, peak in 2013 • Reported under Responsible Employer (2013), then under Employee satisfaction (2015) and Attractive employer (since	• Comply with UN and ILO principles: normative pressure • Employment of disabled person – fulfilling statutory quotas: nationally coercive • Increase employer attractiveness: competitiveness due to scarcity of talents: mimetic pressure	• Actions targeted at aging employees: demographic pressure

SHRM principle	HR-Policy	Company specific actions (reporting date)	Dynamic implementation	Institutional pressures	Other pressures
Long-term Employment			2020)		
	Gender Diversity of governing people	- Women @EVN, network: help women attain managerial positions (2011) 30% women within the supervisory board (reported since 2017)	- GRI reference since 2019 - Started reporting on the gender composition of the supervisory board in 2017 - Compliance with statutory quota since 2018	Statutory quota of 30% in supervisory bodies in Austria since 2018: nationally coercive pressure	
	Equal pay	- Biannual remuneration report according to the Equal Treatment Act (2011) - Remuneration scheme for over 90% based on collective bargaining agreements (2016) - No difference in compensation paid to women and men who have the same training and perform same activities (2018) - GRI 202	- Increase in reporting from 2011-2021 - Reference to equality principles of the International Labor Organization and UN Global Compact (2011) - GRI reporting since 2011 (different scheme until 2016)	- Biannual remuneration report according to Equal Treatment Act: nationally coercive pressure - Austrian employees covered by collective bargaining agreements: nationally coercive pressure - Compliance with principles of ILO and UN: normative pressures	
	Employee welfare program	- Pension benefits, supplementary health insurance (2011) - Time off work for voluntary work (Red , Ross or fire brigades) (2012)	- GRI references from 2012-2021, change in framework 2016 - No changes in reported actions within 2012-2021	Promotion of collaborations with NGOs (normative pressure)	
	Flexibility and Security for standard and contingent workers	- EVN Working World: create highly flexible working environment (2020) - Unlimited Home-office option during lockdown (2020) - Option to work up to 1100 hours from a location of choice (2021)	- Flexible working time model reported since 2011 - Flextime without core times introduced in 2012 - Flexibility in work arrangements argued to position the company as an attractive employer	- Emergence of remote working due to Covid-19: nationally coercive pressure; kept measure due to internal pressure - Increase employer attractiveness: competitiveness due to scarcity of talents: mimetic	

<i>SHRM principle</i>	<i>HR-Policy</i>	<i>Company specific actions (reporting date)</i>	<i>Dynamic implementation</i>	<i>Institutional pressures</i>	<i>Other pressures</i>
<i>Employee Wellbeing, Health and Safety</i>			Option to work from a location of choice extended from 100 hours in 2020 to 1100 hours by 2021	pressure	
	Occupational health and safety	- EVN culture and sports club (2011) - Safety manuals on equipment and special working conditions (2012) - Regular training and targeted awareness-raising measures on: "Work safety-electricity", "working with voltage, construction on high-low-voltage overhead lines" (2013) - Medical check-ups, vaccinations, eye and hearing tests, tips on healthy nutrition (2013) "Oscar for Occupational Safety" for accident-free departments (2014) - Occupational health physicians available on site (2014) - Occupational safety department records and analysis work accidents based on ISO 45001 (2019) - Regular training and targeted awareness-raising measures in occupational safety, protective clothing and equipment, modern tools (2019) - Adaption of rules and	- Safety training's themes industry specific (e.g., "Working with voltage", "working with electricity", working with chainsaws") - Psychological health care added in 2014, in 2013 legally binding survey on the evaluation of employees' health, results suggested a focus on mental stress) - More holistic health programs added since 2013: nutrition, healthy habits - In 2016 central reporting of accidents introduced 2019 first reporting of the ISO 450001 certification - Significant increase of OHS-related measures in 2020 and 2021 due to the additional measures against the spread of Covid-19 - Undermining the increasing importance of OHS, is that the function reports directly to the Executive Board since 2020, in 2019 new initiative that every meeting starts with occupational safety as the first topic	- ISO certification– increase of reported measures: mimetic pressure - Implementation of Covid-19 rules – increase in reported measures: nationally coercive normative - Increase in disclosures from 2012-2013 after changes within the GRI framework (more specific referencing): normative pressure	- Increased focus on mental-health-related activities due to employee survey (enacted due to legal requirement): personnel pressure - Increase in disclosures together with stagnation of accident rates

<i>SHRM principle</i>	<i>HR-Policy</i>	<i>Company specific actions (reporting date)</i>	<i>Dynamic implementation</i>	<i>Institutional pressures</i>	<i>Other pressures</i>
		reorganization of crisis staff, revision of group directive "Pandemic Protection" (2011), creation of a central crisis storage point for protective clothing and material, purchase and distribution of necessary protective clothing (2020) • Maximum protection of workers during the pandemic: unlimited home-office policy and strict safety instructions on site (2020) • Unlimited Home-office option to minimize the danger of Covid-19 infection (2020) • Minimization of social contacts (2020) • Up-to-date information and publication of behavioral and hygiene rules via intranet (2020) • Vaccination campaign (2021) • GRI 403	• Increase in reported measures from 2011 – 2021, "jump" from 2012 – 2013 (changed GRI reporting), 2018 – 2019 (ISO certification + stagnation in number of accident rates following a steady decrease in previous years)		
	Work-life balance for carers	• Childcare during holiday (2011) • "Charta on new compatibility parents – economy" (2011) • Supervised summer holiday program for children (2011) • Parental leave up to 36th month after child's birth, exceeding legal regulations (2011)	• Parental leave entitlement plus the maintenance of close ties with employees on parental leave argued in 2011 to contribute to knowledge retention, i.e., employee retention; in 2021 the parental-leave entitlements were reported under "employer attractiveness" • No significant changes from 2011-2022, except mobile	• Increase employer attractiveness: competitiveness due to scarcity of talents: mimetic pressure • Emergence of remote working due to Covid-19: nationally coercive pressure; kept measure due to internal/mimetic pressure	

<i>SHRM principle</i>	<i>HR-Policy</i>	<i>Company specific actions (reporting date)</i>	<i>Dynamic implementation</i>	<i>Institutional pressures</i>	<i>Other pressures</i>
<i>Training and Development</i>		- Maintaining direct contact with employees during leave period, hosting special informational events and extensive trainings for parents during their leave (2012) - Parent-and-child office (2012) - Flextime model without core times; (part-time working models) (2012) and mobile working policy (2020) (see flexibility and security dimension)	working introduced in 2020 and extended 2021		
	Reskilling and Upskilling	- GRI 401-3 - Preferred Internal job postings (2011) - Average hours of Training 28.77 217.6 EUR per employee for training and education, (hours reported since 2011, expenditures 2012) - Apprenticeship programs (2011) - Trainee programs (2012) - Know-how transfer between younger and older colleagues (2012) - EVN Academy (2012) - EVN Summer University (SUN) for the development of future managers (2012)	- Average hours of training in 2012: 31.3 hours, in 2019: 34.05 hours, in 2021: 28.77 hours, while average monetary investment per employee stagnated 359 EUR in 2012 and 356.8 EUR in 2022 - GRI references throughout (Change in GRI 2017) Framework - Increase in reported actions from 2011 – 2021, most actions introduced in 2012	Reduction of trainings due to quarantine measures during Covid-19 in 2020 and 2021: nationally coercive pressure	- Cost reduction of training due to substitution of classroom training: digitalization as a driver/pressure - Stated goal in 2021: adapt to a continuously changing (in the context of digitalization and innovation) world: digitalization as a driver/pressure - Focus on knowledge-sharing and retention: equip for steady aging of workforce and fulfill rising need of qualified employees: demographical pressure

<i>SHRM principle</i>	<i>HR-Policy</i>	<i>Company specific actions (reporting date)</i>	<i>Dynamic implementation</i>	<i>Institutional pressures</i>	<i>Other pressures</i>
<i>Labor/Management Relations and Collaboration</i>		70 educational plans covering various technical and personality development subjects (2021) - GRI 404			
	Employee representation	- Representation of employees by collective bargaining agreements, unions and/or works council: 90 % of the workforce (2011) - Members of works council serve on the Supervisory Board and Advisory Committee for Environmental and Social Responsibility (2012) - Involving apprentices in the works council by elected youth representatives (2013) - Cooperation with trade unions and works council to develop socially acceptable restructuring measures (2021) - GRI 102-41	- European Works council reported in 2011 - GRI referencing since 2012, increase of reported measures in 2012 - Emphasis on the involvement of younger workers and giving them a voice since 2012	- Austrian employees covered by collective bargaining agreements: nationally coercive pressure - Establishment of European Works Council: EU coercive pressure (Directive 2009/38/EC, transposition date 2011) - GRI Reporting – increase of reported measures: normative pressure	
	Quality of Dialogue between management and employees	- EVN Intranet (2011) - Employee magazine "Hello" (since 2021, magazine "EVN Intern" since 2011) - Information and involvement of representatives on important business decisions on a regular and timely basis, always complying with legally required notification periods (2014)	No changes in reporting, except the addition of notice periods in line with legal regulations in 2014	- Compliance with legally required employee notification periods (quarterly according to Austrian Labor Constitution: nationally coercive pressure) - GRI reporting – disclosure of notice periods: normative pressure	

KONČAR, 2021

Content/Materiality Definition	○ Materiality of content adapted to regulations in terms of the EU taxonomy and European Green Deal (<i>coercive pressures</i>)
Stakeholder Focus	○ Great emphasis on international and national memberships and national awards (<i>normative pressures</i>)
Strategy	○ The company leverages its corporate and business strategies, policies, internal acts and practices in line with the legal regulations of the Republic of Croatia and international standards (<i>coercive, normative pressures</i>)
Direct References to External Frameworks	○ GRI standards, UN Global Compact principles and the 2030 Agenda for Sustainable Development harmonized
EU References	○ Conference on the Future of Europe, initiated by the European Parliament, the Council and the European Commission, KONČAR - was awarded a national recognition award as an exceptional organization with a strategic vision and management system which allows it to continuously improve environmental performance. ○ EU taxonomy and European Green Deal
SHRM Focus	○ Taking part in initiatives, discussions on the national level to have a proactive approach in all aspects of CSR (signed the Declaration on the Adoption of the Code of Ethics in Business operations, ratified by the Assembly of the Croatian Chamber of economy) (<i>national coercive pressure</i>) ○ One of the three main priorities: ensure high quality of life and work environment ○ Principle of equality, fairness, respect for human rights and dignity & social responsibility ○ Social standards related to SHRM as one of 3 material topics stated with GRI reference: OHS, training and education, non-discrimination, freedom of association and collective bargaining,

<i>SHRM principle</i>	<i>HR-Policy</i>	<i>Company specific actions (reporting date)</i>	<i>Dynamic implementation</i>	<i>Institutional pressures</i>	<i>Other pressures</i>
<i>Diversity and Inclusion</i>	Gender equality in staffing	- Total Proportion of Women 21.1% - GRI 405-1	- Reporting of female staff 2014 (22%) - 2016 (22%) and 2019 -2021 (21.1%): slight decrease of female employees - No measures stated, expect the Mamforce award in 2019, where also SDG and GRI reporting started	Mamforce Certification: mimetic pressures	
	Non-discrimination of people with minority membership	- Protection of employee dignity in the course of their work, and to ensure working conditions in which employees will not be exposed to sexual and non-sexual harassments – under the provisions of the Collective Bargaining Agreement (2018 with reference to collective bargaining agreement, definition since 2011) - Member of the Diversity Charter, initiative of the European Commission (2017) - Diversity as one fundamental value in contemporary societies (2019) - KONCAR, exporter to over 130 countries, embraces and encourages diversity (2019) - GRI 405, 406-1 - UN GC 2,6	- GRI reporting since 2013, UN referencing since 2011 (Global Compact Principle 2, changed in 2015 to Principle 1, 2, 6, and in) 2014-2018: reported that workers have additional leave days according to the collective bargaining agreement	- Compliance with collective bargaining agreements: nationally coercive - Reference on diversity being a contemporary value in societies: normative pressure - Member of the Diversity Charter: EU coercive pressure (however, no increase in measures observed)	
	Gender Diversity of governing people	- Women hold 98 senior management positions out of 493 (2019) 22% women in the supervisory board (2020) - GRI 405-1	Started indicating female membership of managerial or governing positions in 2019, extended in 2020	Mamforce certification in 2019: mimetic pressure	
	Equal pay	- Equal basic salary remuneration of women and men (2013) - GRI 405-2	GRI reporting since 2013, where also equal pay was addressed	Implementation of GRI Framework leading to disclosures: normative pressure	

<i>SHRM principle</i>	<i>HR-Policy</i>	<i>Company specific actions (reporting date)</i>	<i>Dynamic implementation</i>	<i>Institutional pressures</i>	<i>Other pressures</i>
<i>Long-term Employment</i>	Employee welfare program	• Benefits stipulated under the Collective Bargaining Agreement (2011) • Work-related injury insurance • Payments for loyalty /service awards • 3 annual bonuses, • A gift for children under the age of 15 • Various forms of allowances • Additional allowances for family needs • Reimbursement for travel/commute costs • Pensioners' Club (2011) • Summer camp for children of employees, initiated by the Metal Worker's trade union (2019) • GRI 401-2 • UN GC 6	• Disclosure of benefits under the Collective Bargaining Agreement were extended in 2013 • Reporting before GRI G4-LA 2/ 401-2 (2015) or UN Global Compact Principle 6 (2013)	• Compliance with the Collective Bargaining Agreement: nationally coercive pressure • Increase of disclosures with UN GC referencing: normative pressure • Trade union initiative: normative pressure	
	Flexibility and Security for standard and contingent workers	• Option of remote working wherever possible, during Covid-19 (2020)		• Remote work, where possible, in Croatia was dictated by the government during the pandemic: nationally coercive pressure	
<i>Employee Wellbeing, Health and Safety</i>	Occupational health and safety	• OHS system meeting requirements of OHSAS14001 (ISO certified since 2011, new standard 2021) • Work Safety Committee under the provisions of the Labor Act and Work Safety Act (2011) • Supplier selection – meeting standards of occupational health and safety (2013) • Participation in the milky way humanitarian race	• Overall increase in reported actions from 2011 – 2021 (peak in 2021, decrease in 2013 and 2014) • Pandemic-related measures in 2020 and 2021 • GRI (G4 – LA 6,9/GRI	• Certified by ISO: mimetic pressure • Compliance with the provisions of the Labor and Work Safety Act: nationally coercive pressure • Implementation of Covid-19 rules – increase in	

<i>SHRM principle</i>	<i>HR-Policy</i>	<i>Company specific actions (reporting date)</i>	<i>Dynamic implementation</i>	<i>Institutional pressures</i>	<i>Other pressures</i>
		(2021, another humanitarian race in 2013) • Medical assessment of fitness for work before being assigned to a specific job (2018) • Possibility of remote working (2020) • Workplace vaccination campaign against Covid-19 (2021), provision of protective masks and disinfectants, devices for taking body temperature (2020) • Regularly monitor health protection and safety at work, assess health and safety risk, apply measures to mitigate risks (2020) • Additional health insurance coverage (2021) • Annual medical examinations (2021) • Access to numerous sports facilities (2021) • Training in the field of OHS for new hires and regular trainings for all workers (2021) • GRI 403	403) and UN GC (principle 3) referencing started in 2013	reported measures: nationally coercive normative	
	Work-life balance for carers	• All employees entitled to maternity and parental leaves under the laws of the Republic of Croatia (2015) • GRI 401-3 • UN GC 6	• Start of reporting in 2015, with reference to GRI G4 LA4 and UN GC 6 • Received Mamforce Standard certification for Family Responsibility	• Compliance with Croatian legislation: nationally coercive pressure • Mamforce certification: mimetic pressure	

<i>SHRM principle</i>	<i>HR-Policy</i>	<i>Company specific actions (reporting date)</i>	<i>Dynamic implementation</i>	<i>Institutional pressures</i>	<i>Other pressures</i>
<i>Training and Development</i>	Reskilling and Upskilling	- Continuous education (2021) and professional training programs: encouraging participation in the regular education system (2012) - Specialized on-the-job training inside and outside the Company (2013) - Foreign language courses (2014) - Emphasis on developing presentation, communication and computer skills (2013) and gaining knowledge relevant for performance and professionalism (2018) - Training in the standardized Management System, professional development (2017) - Funding of undergraduate, postgraduate and doctoral studies (2021) - HR Academy (specialist training in HRM) (2021) - GRI 404	- Cost of training decreased in 2020 and 2021 - In 2011 and 2012 training of new generation of employees due to the average age of employees was emphasized - GRI reference (G4-LA10/GRI 404) started in 2013 - Increase in reported actions from 2011-2021 - Training on computer skills added in 2013 (until 2021)	Reduction of trainings due to quarantine measures during Covid-19 in 2020 and 2021: nationally coercive pressure	- Training of new generation of employees due to aging workforce: demographic pressure - Digitalization affecting training content and content presentation
<i>Labor Management Relations/Collab.</i>	Employee representation	- Freedom of association and collective bargaining (2011) - Choice of choosing union membership (2011) - GRI 407 - UN GC 3	- No changes in reporting - UN GC 3 reference since 2011, GRI G4-HR/GRI 407 since 2013	Compliance with the Labor Act: nationally coercive pressure	

<i>SHRM principle</i>	<i>HR-Policy</i>	<i>Company specific actions (reporting date)</i>	<i>Dynamic implementation</i>	<i>Institutional pressures</i>	<i>Other pressures</i>
	Quality of Dialogue between management and employees	• Corporate magazine "KONCAREVAC" (started as newsletter in 2011) • Workers' meeting held twice a year with the aim of disclosing and discussing operational activities as regulated within the Labor Act provision (2011) • Every 12 weeks employer is obligated to inform employees and their representatives before the implementation of significant operating changes as stipulated by the Labor Act (2018) • Channels of communication to engage involvement and obtain all relevant information about the group: education and professional training: intranet, email, CSR report, meetings, business reports, LinkedIn, official website (2017) • GRI 402-1 • UN GC3	• GRI referencing started with the new GRI Framework in 2017, where also channels of communications were added	• Compliance with the Labor Act: nationally coercive pressure • Disclosure of communication channels with the updated GRI framework: normative pressure	• Evolvement of communications channels due to technological advancement

INA, 2021

Content/Materiality Definition	○ In-depth materiality assessment (survey) to identify sustainability-related issues with external and internal stakeholders ○ Committed to promoting, supporting and implementing the UN Global Development Goals 2030 (SDGs) (10 out of 17 SDGs are in focus as evaluated within the materiality assessments with business representatives)
Stakeholder Focus	○ Involvement of external stakeholders (NGOs, local communities, business partners, regulatory bodies, government organizations, media, academic community, interest groups and professional associations) (<i>normative, coercive, mimetic pressures, inter alia</i>) and internal stakeholders (divisional managers, high level functional managers, Management Board, CEOs)
Strategy	○ INA Group uses MOL Group 2030+ strategy (Hungarian company, biggest shareholder) (mimetic pressures) aligned with the European Green Deal ambitions (<i>mimetic, coercive pressures</i>) ○ INA Group is committed to promoting, supporting and implementing the United Nations Global Sustainable Development Goals 2030
Direct References to External Frameworks	○ GRI standards, SDGs, ISO Standards
EU References	○ Reporting Directive 2014/95/EU ○ European Green Deal, EU Biodiversity strategy, European Commission's "Chemicals Strategy for Sustainability Towards a Toxic-Free Environment)
SHRM Focus	○ Emphasis on surveys among employees: ○ employee engagement survey ○ Diversity strategy based on survey to capture perspective of employees: four main areas around four diversity topics: age, gender, disability, and well-being ○ secure appropriate work conditions and professional development to employees and ensure avoidance of unacceptable forms of behavior ○ Awards/Certifications (on the national and European level) received by INA Group during 2021 are a testament to the quality of the activities carried out to improve our current and future employees' work experience

<i>SHRM principle</i>	<i>HR-Policy</i>	<i>Company specific actions (reporting date)</i>	<i>Dynamic implementation</i>	<i>Institutional pressures</i>	<i>Other pressures</i>
<i>Diversity and Inclusion</i>	Gender equality in staffing	- Total Proportion of women 26.5% (reported since 2011) - Mamforce certification (2016), reached 93% (highest percentage so far), placing INA to the top companies within equal opportunities in Croatia (28%) better than the average company) (2021) - GRI 401-1	2011-2015: in job announcements, gender was not specified under requirements - Increase in actions in 2015 (reported until 2020): Groww Program focusing in increasing female employees and Female Engineers ProgramMe issuing scholarships for female STEM students 2011-2021 increase in proportion of women from 22% in 2011 to 26.5% in 2021 - Benchmarking with respect to Mamforce audit in 2021, certification received 2016 - GRI reference since 2019	- Gender not stated under job requirements: compliance with the Anti-Discrimination Act 2008: nationally coercive pressure - Benchmarking with other companies: mimetic pressure - Mamforce certification: mimetic pressure	D&I survey conducted among employees, based on those actions on key areas, such as gender, were established: employee/internal pressure
	Non-discrimination of people with minority membership	- Diversity management and diversity acceptance (2017) - Member of the Diversity Charter (2017) - Everybody Counts Brochure on colleagues with disabilities (2018) - DI&I Survey (2020) - Challenge Your Bias Training for managers (2021)	- Irregular GRI referencing (2012, 2020, 2021) - Extended definition of Diversity (implying sexual orientation, gender identity, heritage) in 2013 - In 2014-2016 definition cited with "in line with legal regulations" - Recognition of D&I as a key driver in employee engagement in 2017 (employee survey)	- D&I approach (until 2016) in line with legal regulations: nationally coercive pressures - Increase of professionalization in D&I approach + increase of actions – Member of the EU Diversity charter: EU-coercive pressure	Driver on engagements derived from the survey results on Employee Engagement among employees

SHRM principle	HR-Policy	Company specific actions (reporting date)	Dynamic implementation	Institutional pressures	Other pressures
			- Professionalization of D&I: in 2017 D&I became a part of all HR processes, reporting of D&I metrics quarterly, creation of the D&I policy paper - increase in actions in 2017: #svismoOk workshops. other workshops D&I Day - in 2019: many recognitions through awards: CSR Index Award, Open Spotlight award for D&I strategy, Employer of the year for disabled employees		
	Gender Diversity of governing people	- Share of women in managerial positions: 39% (reported since 2011) - Procedure of succession management by an objective and unbiased system: 39% female successors prepared for managerial positions (reported since 2015)	- No information on female membership within the Executive Board and the Supervisory Board, expect in 2012 (0%) - Increase of women in managerial positions from 26% in 2011 to 39% in 2021 - No GRI referencing throughout - Mamforce certification - Succession planning in managerial positions: ratio of promotions and the ratio of talents by gender is in line with the ratio of employees by gender	Mamforce certification mimetic pressure	Gender equality as one of the key dimensions to focus on, resulted from the employee journey: internal/employee pressure

<i>SHRM principle</i>	<i>HR-Policy</i>	<i>Company specific actions (reporting date)</i>	<i>Dynamic implementation</i>	<i>Institutional pressures</i>	<i>Other pressures</i>
	Equal pay	• Compensation package (Performance based) are market competitive and aligned with market trends (2014)	• 2011-2015: GRI referencing (GRI LA14) • Until 2015 the ratio between the base salary of women and men (1:1) was disclosed • In 2020 "no paycheck differences based on gender"	• Alignment with market trends: mimetic pressure • Absence of GRI-reporting- decrease of disclosures: normative pressure	
	Employee welfare program	• Benefits established by the Collective Agreement (2011) include benefits for pregnant women and mothers, travel insurance, paid leave for different purposes, financial aids in different unfavorable situations, Christmas bonus, Easter gift, Christmas gift for children, annual leave contribution, transportation contribution, severance pay, additional health insurance (extended description since 2014 and 2017) • Jubilee awards (2012) • BeneFIT platform with over 200 benefits (2016) available • GRI 401	• Benefits stated to ensure market competitiveness along with talent attraction and retention • GRI reference since 2014 (G4 LA2/GRI 401-2) • Increase of reported benefits from 2011 – 2021 (stagnated after 2017): "jump" in 2014	• Increase employer attractiveness/alignment with market: competitiveness: mimetic pressure • Increase of disclosures – GRI referencing normative pressure	• Benefits as stipulated by Collective Agreement: company-specific
	Flexibility and Security for standard and contingent workers;	• Flexible work arrangement: Flexitime (work schedule with variable starting and ending times) (2016) • Flexiplace (remote work 4 days/month) (2016, extended in 2020)	• No flexible arrangements reported until 2015 • No GRI referencing • Extended remote work option in 2020 due to experiences with Covid-19 initiated home-office	• Emergence of remote working due to Covid-19: nationally coercive pressure; kept measure due to internal pressure (survey among employees)	○

<i>SHRM principle</i>	<i>HR-Policy</i>	<i>Company specific actions (reporting date)</i>	<i>Dynamic implementation</i>	<i>Institutional pressures</i>	<i>Other pressures</i>
<i>Long-term Employment</i>	Occupational health and safety	• Fire Protection (2011) • Central OHS committee (2011) • Process Safety Management (2012) • Lifesaving Rules campaign (2013) • OHS System in accordance with ISO 45001 and legal requirements (2011, change in certification 2020) • Policies issued by top management: INA Group Health, Safety, Environment and Social Impact Policy, The Major – Accident Prevention Policy, Ina Group Road Safety Policy, Ina Group Personal Protective Equipment Policy (2018) • INA-bikeZone community to promote cycling activities (2019) • Focus on testing of unvaccinated workers (2021), mandatory temperature measurement, masks, and distancing (2020) • Risk assessments in line with epidemiological situations (2020) • Online education of employees, instruction, and expert advice on preventive health risks for work-from-home challenges: mental health and Musculoskeletal Disorders) (2020) • Work-from home (unlimited, where possible), shift splits during	• Stated in 2011 that OHS has legal regulations, which are applied within the system • High level of disclosures since 2011 • Increase in disclosures from 2011 – 2021, peak in 2017 • In 2017: announced the partnership with the EU campaign “Healthy workplaces for all ages” • Adaption of health campaigns to the new working environment during pandemic; ergonomics in the home office, mental health focus	• Certified by international standards: normative pressure • Compliance with the provisions of the Labor and Work Safety Act: nationally coercive pressure • Implementation of Covid-19 rules – increase in reported measures: nationally coercive normative • Partnered with EU OSHA – increase in reported actions: EU-coercive pressure)	• Extensive disclosures since 2011: industry dynamics (Oil & Gas)

<i>SHRM principle</i>	<i>HR-Policy</i>	<i>Company specific actions (reporting date)</i>	<i>Dynamic implementation</i>	<i>Institutional pressures</i>	<i>Other pressures</i>
<i>Employee Wellbeing, Health and Safety</i>		Pandemic (2020) • Hazard identification, risk assessment, incident investigation (2021) • Training on protective equipment for workers (2021) • New incident reporting and investigation system (2021) • Emphasis on the promotion of vaccination of workers against Covid-19 (2021) • GRI 403, 102-11			
	Work-life balance for carers	• Parental leave entitlement for all employees (2012) • Mamforce re-certification: Full Standard Certificate (2017, Basic certificate in 2015) • Dadforce certificate for high awareness for the active involvement of fathers (2020) • GRI 401-3 • UN GC6	• Entitlement of parental leave stated with the beginning of GRI reference • Mamforce audit (initiative for working conditions of working mothers) started in 2014, Basic Standard Certificate was received in 2015, upgraded in Full Standard Certificate in 2017 • In 2017 Flexiplace and Flexitime was introduced, stated to be targeted for mothers from returning to leave after maternity/parental leave • Dadforce certificate received in 2020 received • Encouragement of fathers taking parental leave by a D&I	• Actions disclosed in alignment with the external audit/certification: normative pressure • Entitlement of parental leave stated with the beginning of GRI referencing normative pressure (entitlement itself is nationally coercive)	

<i>SHRM principle</i>	<i>HR-Policy</i>	<i>Company specific actions (reporting date)</i>	<i>Dynamic implementation</i>	<i>Institutional pressures</i>	<i>Other pressures</i>
<i>Training and Development</i>	Reskilling and Upskilling	- Average hours of training per employee: 11.5 (reported since 2011) - Individual development plans (2020) - New competency framework “Success Principles”: to offer guidelines for all leaders and employees on how to act to achieve goals in a sustainable way (2021) - Growing Personal Skills program (2021) - Leadership development (2014): MBA Programs, Management Programs, LEAD talent program, Shift Leader Academy, Retail Academy (2020) - INA Academy – virtual trainings due to COVID-19 (2020) - New Pre-Onboarding Program (2021)	- event - Increase in average hours of training from 2011 (13.9 hours) -2019 (20.9) hours - Decrease of disclosures related to training from 2011-2021, steady number of actions until 2017 - Decrease in 2020 and 2021 due to Covid-19 restrictions - Knowledge sharing with the Company Knowledge base started in 2012 to keep knowledge in the company despite increasing retirements - Technological advancement in the learning formats (INA Academy in 2017 evolved to e-INA Academy in 2019)	- Sustainable strategy enshrined in trainings in 2021 in alignment with the company's 2030, focusing on sustainability (reference to UN 2030 Agenda): normative pressures - Reduction of trainings due to quarantine measures during Covid-19 in 2020 and 2021: nationally coercive pressure	- Training of new generation of employees due to aging workforce: demographic pressure - Digitalization affecting training formats
		GRI 404	No changes in disclosures	Freedom of Association stipulated by Labor Act: nationally coercive pressure	
<i>Labor/Management Relations and Collaboration</i>	Employee representation	- Freedom of Association and union membership (2011) 61% of employees in trade unions (reported since 2011) - Worker's Council active (2011) - GRI 401-2, 413-1			

<i>SHRM principle</i>	<i>HR-Policy</i>	<i>Company specific actions (reporting date)</i>	<i>Dynamic implementation</i>	<i>Institutional pressures</i>	<i>Other pressures</i>
<i>Fostering employee environmental sustainability</i>	Quality of Dialogue between management and employees	- Intranet, internal magazine Glasnik (2011) Improved social dialogue between HR representatives and Works Council and Trade Unions (21 meetings this year) (2017) - Quarterly reports to works representatives (2021) - Annual Employee Assemblies (2015)	- More extensive disclosure on the means of information sharing from 2013-2018) - Increase in disclosures on social dialogue from 2011-2021	Quarterly reports are legally mandated within the transposition of the EU Directive 2002/14/EC in 2014 with Croatian EU membership: nationally/EU-coercive pressure	
	Waste Management	- Education and awareness on the waste management process (articles, Intranet, internal magazine Glasnik, leaflets, brochures) (2021) - Replacement of single use plastic cups in water machines in line with the EU's efforts to ban single-use plastic items (2021)	First time reported in 2021	EU reference: EU coercive pressure	

TVO, 2021

Content/Materiality Definition	○ Materiality of topics defined on the basis of GRI and stakeholder discussions and surveys as well as shareholder online polls: management, personnel, decision-makers, public officials, media, opinion leaders, experts, non-governmental organizations (<i>normative and coercive pressures, amongst others</i>)
Stakeholder Focus	○ Emphasis on memberships in national and international (European and global level) nuclear industry organization (<i>industrial and normative pressures</i>)
Strategy	○ Responsibility as an integral part of the company's strategy: climate change mitigation, safety culture, wellbeing of personnel and strong networks while creating added economic value ○ Emphasis on 6 of the 17 UN Sustainable Development Goals: affordable and clean energy, decent work and economic growth, industry, innovation and infrastructure, climate action, life below water, life on land (<i>normative pressures</i>)
Direct References to External Frameworks	○ GRI, SDGs, ISO, EMAS
EU References	○ European Commission's Joint Research Centre, EU Sustainable Finance taxonomy to leverage nuclear energy mitigating climate change (EU coercive pressure/legitimation)
SHRM Focus	○ Strong safety culture (nuclear energy) (<i>industry pressures/dynamics</i>) ○ Objective is to have an equal, healthy working environment that tolerate no discrimination and promotes the implementation of equality in practice ○ Based on the material responsibility aspects and UN SDGs, the Sustainability Roadmap 2030 was conducted ○ SHRM related topics: ▪ High-class safety culture: safety culture, occupational health & safety (accident frequency below 0), radiation protection, plant safety ▪ Well-being of employees & strong network: occupational health, high-class expertise, professional development, employer role, stakeholder cooperation

<i>SHRM principle</i>	<i>HR-Policy</i>	<i>Company specific actions in 2021 (reporting date)</i>	<i>Dynamic implementation</i>	<i>Institutional pressures</i>	<i>Other pressures</i>
<i>Diversity and Inclusion</i>	Gender equality in staffing	Total proportion of women: 22.2 % (reported since 2011)	No measures stated, total proportion of women slightly decreased from 2011 (23%) to 2021 (22.2%)		
	Non-discrimination of people with minority membership	- Commitment to promoting and preventing discrimination of all activities, employing an equality plan that discusses courses of actions (2018) - Continuous evaluation of the equality status by personnel surveys, results are discussed in joint meetings (2021)			Personnel survey: personnel /internal pressures
	Gender Diversity of governing people	1 female member out of 10 in Board of Directors (2011) 4 female members out of 13 in management team (reported since 2012)	- No changes in the composition of the Board of Directors with respect to gender since 2011 - Increase of women in the management team (from 2 to 4 in 2018)		
	Equal pay	Remuneration based on the collective labor agreement for the energy sector: based on job categories that depend on how demanding each job is, supporting the equal salary policy (2011)	No change in reporting	Compliance with labor agreement: nationally/industry-specific coercive pressure	

<i>SHRM principle</i>	<i>HR-Policy</i>	<i>Company specific actions in 2021 (reporting date)</i>	<i>Dynamic implementation</i>	<i>Institutional pressures</i>	<i>Other pressures</i>
<i>Long-term Employment</i>	Employee welfare program	• Various employment benefits apply to the entire personnel, excluding very short employment contracts (2011) • Supplementary insurance policy: voluntary medical expenses, additional accident, travel insurance (2012) • Smartum sports and culture membership with massage option (2012) • Access to vacation destinations (2012)	• GRI reference only in 2011		
	Flexibility and Security for standard and contingent workers;	• Flexitime system (2012) • Sabbatical leave system (2012) • Working time account system for senior officials (2018) • Telecommuting for all employees whose job description allows (2018) • Flexiwork according to the new Finnish Working Time Act (2020)	• Increase in actions/measures from 2011 to 2021 • Flexible work arrangements reported under occupational health with regards to employee wellbeing	• Flexiwork introduced according to the Finnish Working Time Act: nationally coercive pressure	
	Occupational health and safety	• OHS system guided by the requirements of the ISO 45001 certificate (2012 change in ISO standard 2020) • Promotion of sport club activities (2012) • Radiation safety: lowering radiation exposure below legal standards (2011)	• Emphasis in reporting on overall OHS, since 2011 • Content of OHS highly nuclear safety related since 2011 • Stated in 2018 the rework of OHS in compliance with the new OHS standard	• Certified by international standards and reworked accordingly: mimetic pressure • Compliance with the provisions of the Labor and Work Safety Act: nationally coercive pressure • Implementation of Covid-19 rules – increase in reported	• Radiation protection, nuclear safety exceeding legal requirements: industry-specific • Extensive disclosures since 2011: industry dynamics (nuclear energy))

<i>SHRM principle</i>	<i>HR-Policy</i>	<i>Company specific actions in 2021 (reporting date)</i>	<i>Dynamic implementation</i>	<i>Institutional pressures</i>	<i>Other pressures</i>
		- Industrial safety delegates and deputy delegates (2018) - Development of OHS system by review twice a year and annually set targets (2018) - Competence Center's Corporate Security Team responsible for the coordination of OHS operations (2019) - Electronic quality management system (2019) - Reporting and investigation of hazardous situations and preventing/corrective actions (2018) - Monthly safety walkdown by senior management (2018) - Weekly monitoring of all ongoing construction sites (2019) - Occupational safety training tailored on role and industry risks (2020) - Reducing travel, remote working whenever possible, access restriction, cancelling events, digital training reducing physical contact, provision of home tests. following state rules and recommendations (Covid-19) (2020) "You, me, us – nuclear industry experts" safety culture project:	- Addition of Covid-19 protective measures in 2020 and 2021 - Technological advancement in reporting and quality management (2018) - GRI reference (GRI 403) since 2019) - Increase in reported actions from 2011 – 2021	measures: nationally coercive pressure	

<i>SHRM principle</i>	<i>HR-Policy</i>	<i>Company specific actions in 2021 (reporting date)</i>	<i>Dynamic implementation</i>	<i>Institutional pressures</i>	<i>Other pressures</i>
		- enhanced communication and experience sharing (2021) - GRI 403 - SDG 8			
<i>Employee Wellbeing, Health and Safety</i>	Work-life balance for carers	- Entitlement of parental leave (2013) - Communal events for employees and families (2018) partially took place in person (2021)	Family events for employees affected by Covid-19: 2020 online gatherings	- Covid-19 restrictions: nationally coercive pressure - Parental leave entitlements: nationally coercive pressure	
<i>Training and Development</i>	Reskilling and Upskilling	10.8 days of training per employee (reported since 2011) - Supervisory training events (2012) - Induction training (2012) - Induction training refreshed every three years for plant workers (2012) - High-quality training for operating personnel focusing on plant modifications (2012) - Corporations with schools and students (2014) - Navigation discussions on development proposals (2018) - Continue analysis of role-based competences with the aim of establishing appropriate requirements for training, induction, and competencies (2019) - Annual individual training plans	- In 2011 average days of training were 13, peak in 2018 with 15.7 days, decrease from 2019 to 2020 - Increase in reported actions from 2011 to 2021 - GRI referencing since 2019 - Collaboration with educational institutions stated to be the result of expecting the scarcity of industry experts - In 2020 renewal of the online learning environment took place due to the switch of digital learning - New learning method (virtual reality) introduced in 2021	- Reduction of trainings due to quarantine measures and switch to online learning during Covid-19 in 2020 and 2021: nationally coercive pressure - Trainee program with nuclear companies: normative pressure - Increase of disclosures – GRI-referencing: normative pressure	- Collaboration with educational institutions: demographic pressure - Digitalization affecting training content presentation

<i>SHRM principle</i>	<i>HR-Policy</i>	<i>Company specific actions in 2021 (reporting date)</i>	<i>Dynamic implementation</i>	<i>Institutional pressures</i>	<i>Other pressures</i>
		(2019) • Basic annual outage competencies training (2019) • Nordic Nuclear Trainee Program together with Swedish nuclear power companies (2020) • Varied learning methods: constructing escape room to test nuclear professionalism (2021) • New training program "Nuclear Professional Leader" (2021) • Annual training program including plant, nuclear power, protection, emergency, operational training (2021) • GRI 404 • SDG 8	• Training emphasis on nuclear expertise and safety		
<i>Labor/Management Relations and Collaboration</i>	Employee representation	• Freedom of Association (2011)	• Irregular reporting, GRI reference only in 2011	• Freedom of association enshrined in the Labor Act: nationally coercive pressure	

VAPO OY, 2021

Content/Materiality Definition	○ Materiality assessment by interviewing key stakeholder: covering representatives from owners, Board of Directors, Supervisory Board, EU Parliament, NGOs, customers, retailers, conducting an employee sustainability survey, external sustainability references (frameworks/commitments/certificates/memberships) <i>(normative and coercive pressures, amongst others)</i>
Stakeholder Focus	○ Stakeholder engagement work has especially focused on the acceptability of peat for growing media and alternative uses of peat. This has required and will continue to require meaningful dialogue with decision and policy makers in EU and parliament representatives in key markets in EU <i>(normative, EU- pressures)</i>
Strategy	○ Sustainability as an essential start of business strategy: Creating Green growth <i>(normative pressures)</i>
Direct References to External Frameworks	○ reference to key SDGs – used as their key external sustainability framework reference to UN Guiding Principles on Business and Human Rights and Fundamental Conventions of the International Labour Organization ○ UN Global Compact GRI, ISO
EU References	○ International advocacy work is focused on EU bodies in Brussels (see stakeholder focus)
SHRM Focus	○ Incorporating Rights and Fundamental Conventions of the International Labour Organization ○ Highlights (SHRM-related): zero accidents goal reached in OHS, Great Place to Work certification, 81 % within internal sustainability survey confirmed

<i>SHRM principle</i>	<i>HR-Policy</i>	<i>Company specific actions in 2021 (reporting date)</i>	<i>Dynamic implementation</i>	<i>Institutional pressures</i>	<i>Other pressures</i>
<i>Diversity and Inclusion</i>	Gender equality in staffing	- Total Proportion of women: 30.58 % (reported since 2019) - GRI 102-8	- No reporting until adaptation to GRI framework in 2019 - Increase in total proportion of women from 2019 (27%) to 2021 (30.58%)	Disclosure starting with GRI referencing normative pressure	
	Non-discrimination of people with minority membership	- Zero tolerance for inappropriate behavior trainings, employees learned to utilize reporting channels (2019) - Whistleblowing channel for anonymous reporting (2019) - Increase of diversity and inclusiveness (2021) - GRI 406 - GRI 103-2	- Equality plan and equality Committee reported in 2012 - Irregular reporting until 2018: monitoring of discriminatory behavior started initiated by personnel survey results, stating high discrimination - Increase in disclosures and more structured reporting with the beginning of GRI adaption	Increase of reported measures - GRI referencing normative pressure	Personnel survey results: personnel/internal pressure
	Gender Diversity of governing people	38% women within the Board of Directors (reported since 2019) - GRI 405-1	- In 2015 introduction of Avatar management training targeted at women to advance their careers (increase women in management positions) - Board members in compliance with the Limited Liabilities Companies Act since 2015	- Compliance with gender balance as dictated by law in conjunction with action stated: nationally coercive pressure - GRI referencing – start of disclosing metric: normative pressure	
	Flexibility and Security for standard and contingent workers	Introduction of hybrid working model (2021)	First reported 2021	Initiated by Covid-19 measures: nationally coercive pressure	

<i>SHRM principle</i>	<i>HR-Policy</i>	<i>Company specific actions in 2021 (reporting date)</i>	<i>Dynamic implementation</i>	<i>Institutional pressures</i>	<i>Other pressures</i>
<i>Long-term Employment</i>	Occupational health and safety	• Aim to implement ISO 45001 (2021) • Safety First! program (2019) • OHS training for contractors and employees (2019) • Accident prevention through effective risk mitigation (2019) • Safety training to improve and harmonize safety culture (2020) • Investigation of accidents with root cause analysis, corrective actions, and learnings, shared in 5 languages to all personnel (2021) • Two safety campaigns monthly on fire safety (2021) • GRI 403	• Increase in reported measures since 2011 • In 2020 Covid-19 related safety and health measures: remote work, online-self-service for psychosocial support, seminars on ergonomics and motivation • Increase in reported actions from 2018 to 2019, with the beginning of GRI referencing	• Aim for ISO certification: mimetic pressure • Increase in disclosures /more detailed reporting – GRI referencing. Normative pressure • Covid-19 related measures: nationally coercive pressures	
<i>Training Development</i>	and Reskilling and Upskilling	• Mandatory e-learnings on safety, Code of Conduct, information security (2019) • Online English language courses (2019) • License to Lead program for new line managers (2021) • Development plans on team-level (70-20-10 planning) (2021)	• More detailed reporting since 2019 • Increase in reported actions from 2011 to 2021 • Evolvement of e-training (first mentioned in 2012, then continuously expanded)	• Increase in reporting – GRI reference: normative pressure	• Evolvement of e-trainings: digitalization

<i>SHRM principle</i>	<i>HR-Policy</i>	<i>Company specific actions in 2021 (reporting date)</i>	<i>Dynamic implementation</i>	<i>Institutional pressures</i>	<i>Other pressures</i>
<i>Labor/Management Relations and Collaboration</i>		- Leadership as a Service development program (2021) - GRI 404-2			
	Employee representation	36% in Vapo Oy Finland are covered by collective bargaining agreements	Reported first in 2020 (48%)	Freedom of association enshrined in Labor Act: nationally coercive pressure	
	Quality of Dialogue between management and employees	- Intranet (2017) - Communication through: Information sessions (2020) in compliance with legal requirements - Social media channels (2020)	Irregularly reported, first in 2012 in association with the increase of social dialogues due to corporate restructuring	Information sharing at least twice a year according to the law on cooperation with undertakings: nationally coercive pressure	Channels of communication evolved: technological advancement/digitalization

GALP; 2021

Content/Materiality Definition	○ Materiality analysis and validation of topics: identifying topics, analyzing insights and information from external and internal sources, stakeholder consultation, determining impact by an assessment with top management (<i>normative and coercive pressures, amongst others</i>)
Stakeholder Focus	○ stakeholder engagement work has especially focused on the acceptability of peat for growing media and alternative uses of peat. This has required and will continue to require meaningful dialogue with decision and policy makers in EU and parliament representatives in key markets in EU (<i>normative pressures</i>)
Strategy	○ providing innovative clean energy solutions, and caring, for the people and the planet ○ part of the transformation is to promote transparency, Galp engages with a number of internationally established benchmarks (<i>mimetic pressures</i>) and sustainability principles and discloses its non-financial performance aligned with internationally recognized voluntary reporting standards and frameworks (<i>normative pressures</i>)
Direct References to External Frameworks	○ report prepared according to applicable standards and globally recognized guidelines, for the sustainability part: GRI, Sustainability Accounting Standards Board for Oil & Gas, UN Global Compact principles, Sustainable Development Goals, AA1000 Accountability Principles Standards
EU References	○ EU Taxonomy to promote a common language to classify alignment of company activities with sustainable activities ○ EU Corporate Sustainability Reporting encouraging transparency, consistency, comparability and reliability (<i>coercive pressures</i>)

SHRM Focus	○ Overarching goal of HRM: Reenergize our People: Making Galp a great place to work ○ Key material aspects: business ethics, safety, sustainable energy portfolio, human rights, development of human capital, talent attraction and retention ○ Principles related so SHRM: New capabilities and a solid learning culture to drive agility and high performance throughout the Organization. ○ leadership ready to promote change, build trust and empower talent. ▪ A smart work model that allows flexibility, promotes productivity and work life balance. ▪ An employee-centric and modernized workplace. ▪ Simplified people management processes ▪ Fair compensation aligned with market best-practices. ▪ Agile ways of working
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<i>SHRM principle</i>	<i>HR-Policy</i>	<i>Company specific actions in 2021 (reporting date)</i>	<i>Dynamic implementation</i>	<i>Institutional pressures</i>	<i>Other pressures</i>
<i>Diversity and Inclusion</i>	Gender equality in staffing	• Member of the Company Forum for Gender Equality "IGEN (2013) • Total Proportion of women> 40% (reported since 2014) • Internal taskforce for reflection and action on gender equality (2016) • Selected for the Bloomberg Gender Equality Index (2019) • "Gender Equality Target" working group from the UN Global Compact (2020)	• -In 2018 increase of reported measures in line with the stated Portuguese law 62/2017 Equality Plan for men and women • Increase in reported actions from 2011-2021 • Increase in memberships of Forums/Networks/working groups • Total proportion of women slightly increased from 39% in 2014 to above 40% in 2021 • Membership with Professional Women's Network Lisbon	• Compliance with Portuguese Law on Equality – increase of reported measures: nationally coercive pressure • Memberships within Networks and working groups: normative pressure	
	Non-discrimination of people with minority membership	• Part of the Inclusive Community Forum (2019) • Create a long-lasting diverse and inclusive culture in all its aspects (gender, LGTBQ+, seniority, cognitive diversity) (2021) • Recognition by the Human Resources Portugal Awards in the category Diversity and Inclusion (2021) • Working alongside institutions such as the Red Cross and Fundação La Caixa to hire people with disabilities (2021) • GRI 406-1	• Evolvement of the defined diversity approach/definition: until 2013, accordance to the Labor Code was stated, then the diversity aspects were expanded to gender, ethnicity, religion in 2014, in 2021 aspects were added • Increase in reported measures from 2011-2021, with the highest disclosure in 2021 • In 2019 the internal group to reflect in favor of the inclusion of people with disabilities was introduced, along with the commitment to the Inclusive Community Forum	• Membership with the Inclusive Community Forum – commitment to increase the number of employees with disabilities – increase of measures targeted at the inclusion of the disabled: normative pressure • Compliance with Labor Code (until 2013): nationally coercive pressure	

SHRM principle	HR-Policy	Company specific actions in 2021 (reporting date)	Dynamic implementation	Institutional pressures	Other pressures
Long-term Employment	Gender Diversity of governing people	- UN GC 6 - SDG 5,8,16 - Goal to have a convergence to gender parity by 2030 in all (non)-management positions (2018) 22.2% female directors (above the legal minimum of 20%, goal is to have 33%) (2018) - GRI 405-1 - SDG 5	- Introduction of a Diversity Policy of the board of Directors in 2017, when the law passed and came into force in 2018 - Disclosures of female proportion of the board of directors started when the law came in force in 2018	Law 42/2017 on gender quotas of supervisory, passed in 2017 with a stipulated quota of 20% and increases to 33% by the next elective meeting after 2020 – actions are therefore the result of: nationally coercive pressures	
	Equal pay	- Fair compensation aligned with market best-practices; framework established by performing an extensive market benchmark analysis (2021) - Ratio of average base salary women/men 0.90 (reported since 2011, irregularly)	Ratio women/men base salary slightly got more equal from 0.87 in 2011 – 0.90 2021.	Benchmarking, alignment with market best-practices: mimetic pressures	
	Employee welfare program	- Social insurance benefits additionally (2014) to those provided in the Labor Code (2011) - GRI 401	- More extensive reporting on specific benefits before 2019 - No disclosure at all in 2019, no GRI referencing in the overall framework only in 2019	- Compliance with Labor Code: nationally coercive pressure - Non-existence of disclosure – absence of GRI references: normative pressures	
	Flexibility and Security for standard and contingent workers;	New hybrid model of working – increasing flexibility between remote and in-office work (2021)	In 2020: G-loud: platform for employees facilitating and optimizing remote work – other than that no disclosures until 2020	Initiated by Covid-19 measures: nationally coercive pressures	
	Occupational health and safety	Integrated OHS system certified with ISO 45001, exceeding legal standards (ISO referencing since 2011)	In 2020 actions stated to reach certification with the new ISO standard	Certified by international standards and reworked accordingly: mimetic pressure	

<i>SHRM principle</i>	<i>HR-Policy</i>	<i>Company specific actions in 2021 (reporting date)</i>	<i>Dynamic implementation</i>	<i>Institutional pressures</i>	<i>Other pressures</i>
		• Consultation on nutrition and prevention of obesity and cardiovascular diseases (2015) • Monitoring of employee health and exposed risks at the workplace: health exam (2015) • Galp Life Saving rules (2018) • Safety leadership and culture (2018) • Distribution of STOP CARDS (2020) • Health activities to prevent and mitigate risks associated with Covid-19 (2020) • Mediation sessions (2020) • Psychological support services (2020) • Acting in accordance with the best safety practices, international guidelines, experts (2021) • Reporting platform for near misses and safety improvement suggestions for every employee (2021) • e-learning program "Safety reception package" (2021)	• In 2020 and 2021 OHS measures reflecting pandemic prevention measures according to the WHO and Portuguese National Health Service • Promotion of mental health related measures during 2020 and 2021 • Increase in reported actions from 2011-2021 • Decrease in reported actions from 2018 – 2019 (no GRI referencing) • In 2012, 2013, 2018: benchmarking safety related KPIs within the CONAWE industry comparison system	• Implementation of Covid-19 rules – increase in reported measures: nationally coercive pressure • OHS according to best safety practices: mimetic pressure • Benchmarking KPIs: mimetic pressure • OHS according to international guidelines and experts: normative pressure • Non-existence of disclosure – absence of GRI references: normative pressures	

<i>SHRM principle</i>	<i>HR-Policy</i>	<i>Company specific actions in 2021 (reporting date)</i>	<i>Dynamic implementation</i>	<i>Institutional pressures</i>	<i>Other pressures</i>
<i>Employee Wellbeing, Health and Safety</i> <i>Training and Development</i>		- GAP and Pilates workouts (2021) - Medical center for employees, and retired employees (2021) - On-site Galp doctors (2021) - Wellbeing program: active courses on sports (2021) - GRI 403 - SDG 3,8			
	Work-life balance for carers		2014 and 2015 disclosed in line with GRI referencing (G4 LA 2,3) entitlement of parental leave, maternity assistance, child protection and parenting benefit, parental leave entitlement reported in 2016, 2017, 2018, 2020)		
	Reskilling and Upskilling	- Average hours training per employee 29.5(reported since 2011) - Generation Galp trainee program (2011) - Internal mobility program (2015) - Personalized development plans according to the 70/20/10 learning strategy (2018) - People Days: reflection on performance and potential	- Increase of average training hours from 2011 (18.7) to 2021 (29) - Decrease in disclosures in 2019 (no GRI referencing), increase in 2020 along with the recognition of the HR Award - Master's in petroleum engineering Program in partnership with Universities (2017), PhD Program in Refining Engineering EnIQ, (2014) advanced training in Geo-Engineering (2014)	- Decrease in reporting – absence of GRI reference: normative pressure - Incorporation of new learning models: normative pressure	- Fostering knowledge sharing and collaboration with educational institutions: demographic pressure - Digitalization affecting training content presentation

<i>SHRM principle</i>	<i>HR-Policy</i>	<i>Company specific actions in 2021 (reporting date)</i>	<i>Dynamic implementation</i>	<i>Institutional pressures</i>	<i>Other pressures</i>
<i>Labor/Management Relations and Collaboration</i>		(2019) - Received HR Award Portugal in the Academies category (2020) - Leading@Galp program (2020) - Mentoring@Galp: knowledge and experience exchange (2020) - SingularityU project – collaboration with the University of Portugal (2018) - Tech Boost Program (2021) - Let's Get Digital Program to accelerate digitalization (2021) - Responsible Summer Job campaign (2021) - GRI 404 - SDG 8	- Knowledge sharing and development initiatives (aging workforce) in 2017 - Incorporation of digitalization within training contents, first in 2012 (e-learning in some areas) then expanded in 2015; in 2020: Gama Program (accelerating digitalization of training)		
	Employee representation	- Freedom of association and collective bargaining (2014) 76% of employees are covered by Collective Bargaining Agreements (reported since 2011) - GRI 102-41 - UN GC 1,3 - SDG 8	In 2011: 81% were covered in collective bargaining agreements	Legal compliance along with the Labor Act: nationally coercive pressure	

<i>SHRM principle</i>	<i>HR-Policy</i>	<i>Company specific actions in 2021 (reporting date)</i>	<i>Dynamic implementation</i>	<i>Institutional pressures</i>	<i>Other pressures</i>
	Quality Dialogue between management and employees	• Employees are notified of any significant operational changes timely and appropriately (2021) • Annual employee “People survey” to gather feedback on how employees feel (2021) • GRI 402-1 • UN GC3 • SDG 8	• GRI 402-1- was cited first in 2021, no disclosure in 2011, 2017-2018) • No information on notice periods before 2021	• Adequate timing as stated in the Labor Code: nationally coercive pressure • Notice periods disclosure – GRI referencing normative pressure	○

EDP, 2021

Content/Materiality Definition	○ Materiality of topics derived by the concept of duality as defined by GRI standards ○ Identification of topics through the analysis of direct sources (direct consultation), indirect sources (public consultation), traversal sources (studies and indexes) (<i>normative pressures, amongst others</i>)
Stakeholder Focus	○ adoption of best practices in stakeholder management is an essential condition to ensure the delivery of consistent and sustainable results (<i>mimetic pressures</i>) ○ in 2021, a global and integrated study among several stakeholder segments was carried out for the first time to assess shareholder's global perception towards the company
Strategy	○ Sustainability focus – an accelerated and sustainable growth, offering ESG excellence and superior value to shareholders, energy transition (<i>normative pressures</i>) ○ Business strategy comprises ESG targets, Participation at the UN HLDE, COP 26, worked with partners and relevant business networks, including UN Global Compact, to update business strategy (<i>normative pressures</i>)
Direct References to External Frameworks	○ Report prepared in accordance with GRI standards ○ TCFD, UN Global Compact, SDGs, Sustainability Accounting Standards Board, Portuguese Securities Market Commission (<i>normative pressures</i>)
EU References	○ Report prepared in accordance with GRI and Directive 2014/95/EU (<i>coercive pressures</i>) ○ the transparency of lobbying activities carried out by appointed lobbyists is ensured through the publication of their activities in the European Union Transparency Register ○ Law no. Directive (EU) 2017/8282 remuneration policy of the Executive Board ○ During 2021 EDP, sought to raise awareness among the various stakeholders in the context of the European institutions (European Council, European Parliament and European Commission) on central issues related to sustainability in the field of energy
SHRM Focus	○ Create a future-proof organization: employee engagement, talent retainment, knowledge sharing, diversity and inclusion: attraction and retention of women and people with disabilities, generational renewal; promote agility and efficiency by upgrading digital processes ○ Emphasis on the commitment to gender diversity and equality, recognized by the Bloomberg Gender Equality (<i>normative pressures</i>)

<i>SHRM principle</i>	<i>HR-Policy</i>	<i>Company specific actions in 2021 (reporting date)</i>	<i>Dynamic implementation</i>	<i>Institutional pressures</i>	<i>Other pressures</i>
<i>Diversity and Inclusion</i>	Gender equality in staffing	• Total Proportion of women 30% (reported since 2011) • EDP Women Connection Program (2021)	• Gender Plan for Equality prepared in line of the Portuguese work legislation in 2019 • Increase from 22% to 30% in female membership from 2011-2012 • Partnership with GirlMove Association (2010) and partnership with Portuguese Women in Tech (2020) following Gender Equality plan	• Compliance with Equal Work legislation: nationally coercive pressure	
	Non-discrimination of people with minority membership	• Review of Diversity Policy to reinforce the importance of the concepts of equality and sense of belonging (2015, review in 2021) • Comprehensive Ethics Training and Communication Plan: Talking is building (2021) • Say No to Harassment (2021) • Inclusive Recruitment – continuous monitoring of recruitment and selection with a special focus on gender representation and the inclusion of people with disabilities (2020) • Inclusive Leadership Program: leadership development training dedicated to reflecting on the challenge and opportunities of D&I (2020) • Diversity Month (2021)	• Increase of reported actions from 2011-2021 • Member of the Diversity Charter since 2016, increase in actions (training of unconscious bias, partnership with Places4All, generational inclusion initiative, implementation of the Concillar Program including 17 measures targeted at D&I) • Emphasis on the membership and commitments to networks: Diversity Charter (2016), EU Diversity Week (2021), UN Global Compact (2018), Valuable 500 (2015), Salvador Association (2019), Global Diversity Census initiative (2021) • Increase in commitments to people with disabilities in line with the cited Portuguese Law 4/2019	• Benchmarking D&I practices: mimetic pressures • Commitment to EU Diversity Charter, EU Diversity Week – increase of actions: EU coercive pressure • Public commitments, membership in networks - increase of actions: normative pressures • Compliance with law 4/2019 – increase of inclusive actions: nationally coercive pressure	

<i>SHRM principle</i>	<i>HR-Policy</i>	<i>Company specific actions in 2021 (reporting date)</i>	<i>Dynamic implementation</i>	<i>Institutional pressures</i>	<i>Other pressures</i>
		- Dedicated to Diversity & Inclusion (Gender Equality, Inclusion of Disabled People, Generational and Multicultural Diversity) consisting of 17 initiatives (workshops, partnerships, networking sessions, inclusive talks) (2021) - Internal sharing session for the International Day of People with Disabilities (2021) - Global Diversity Census initiative (2021) - Public Commitments, such as joining the Valuable 500 (2021) - GRI 405 - UN GC 6	In 2020: Review of D&I strategy by benchmarking best practices		
	Gender Diversity of governing people	- Women in managerial positions: 25% (reported since 2016) - Compliance with Law on gender representation of governing bodies (2019) 30% women within succession planning employee pool (2021) - Workshops on the topics of "Strategic female leadership (2021)	Increase in actions in 2021	Compliance with Law 62/2017 (balanced representation between men and women in governing bodies): nationally coercive pressure	
	Equal pay	Equal Pay Project: consolidating all internal practices (2021)	Ratio of base salary stated from 2014-2020	Compliance with Equal Work legislation: nationally coercive pressure	

<i>SHRM principle</i>	<i>HR-Policy</i>	<i>Company specific actions in 2021 (reporting date)</i>	<i>Dynamic implementation</i>	<i>Institutional pressures</i>	<i>Other pressures</i>
		• New global cross-cutting compensation strategy (2021) • GRI 405 • UN GC6	• First actions stated in 2021, before that only the commitment to Equal Pay and the base salary ratio		
	Employee welfare program	• Flexible benefits in line with employees' life cycles and their families (2011) • Access to individual health insurance (2011) • Complementary retirement, personal injury, life insurance (2011) • Volunteer work during working hours (2011) • Flex Health Plan and new benefit for wi-fi at home to the 17 existing (2019) • Benefits4all benefits management platform (2019) • Psychosocial monitoring service: social support, psychological support, financial and legal consultancy (2021) • Additional days off – 24 working days/year (2 more days than in the Labor Code) (2021) • Days off for special occasion (birthday, Christmas Eve, first day of school) (2021) • GRI 401-1	• From 2011 on emphasis on employee well-being, work-life-balance, and welfare • GRI referencing since 2015, increase in disclosures; left out reference in 2017 – decrease in disclosure • In 2021 additional actions with the implementation of the global well-being strategy initiated by the new CEO grounded on 5 key dimensions of psychosocial, social, professional, financial and emotional, which aligns to new benefits offered	• GRI references - Increase in disclosure: normative pressure	• New, more holistic global well-being strategy

<i>SHRM principle</i>	<i>HR-Policy</i>	<i>Company specific actions in 2021 (reporting date)</i>	<i>Dynamic implementation</i>	<i>Institutional pressures</i>	<i>Other pressures</i>
<i>Long-term Employment</i>		UN GC 6			
	Flexibility and Security for standard and contingent workers; Occupational health and safety	- Workplace Concept aligned with the hybrid working model (2021) - Corporate Safety Management System based on OHSAS 18001, and ILO, guidelines (2011) - Safety Audits and inspections (2013) - Annual OSH program aimed at prevention of accidents 2017) - Management of emergency situations: 48 drills (2017) - Risk assessment and monitoring (2017) - Information reporting (2017) - Telephone line up set up for medical and psychosocial support (2020) "Mind Your Mind" initiative (2020) - Vaccination program (2021) "You Are Not Alone" initiative (2021) - Playitsafe safety culture program (2021)	- Hybrid working model introduced post pandemic - Working from home first reported in 2013 - Great and continuous emphasis on OHS since 2011, disclosed content varied, but extend - Programs tailored to the Pandemic: Quarantine program with life online gym classes, telephone line, mental fitness campaigns in 2020 and 2021 - Greater focus in psychological fitness in 2021, in line with the global well-being strategy focusing on, inter alia, mental health	- Implementation of hybrid work initiated by Covid-19: nationally coercive pressure - Initiated by the pandemic: nationally coercive pressures - Certified by international standards and reworked accordingly: normative pressure	- New, more holistic global well-being strategy - Emphasis on OHS – industry-specific (Oil and Gas)

SHRM principle	HR-Policy	Company specific actions in 2021 (reporting date)	Dynamic implementation	Institutional pressures	Other pressures
Employee Wellbeing, Health and Safety		• “Healthy Mind, Healthy Body” Program (2021) • STOP & ReSTART Program • Challenges related to work-life balance, physical exercise and mindfulness (2021) • GRI 403			
	Work-life balance for carers	• Paid leave for pregnant employees up to 15 days before their delivery date (2012) • Entitlement for all employees to take parental leave (2013) • Recognition as a “Family-Friendly Company (2012) in Excellence (2019)” • Support for employees’ families (2019) • GRI 401-3 • UN GC 6	• No disclosure of actions in 2011 (only: Work-life-balance policy without further details), in 2012, recognition EFR (family-friendly company) and increase in actions: paid leave for pregnant employees, family coaching, reserved parking for pregnant employees) • High level of commitment to Work-life-balance and family since 2012, decrease in 2017 • GRI referencing in 2017 with the implementation of the new GRI standards framework (no change in disclosure)	• Family-Friendly Company in Excellence: mimetic pressure	
	Reskilling and Upskilling	• Average Hours of training: 28 (reported since 2011) • EDP university – on demand training and digital content (2011) • Grow platform (2021) to enable and leverage internal mobility of employees (2014)	• Decrease of average training hours from 2011 – 2021, from 2019 (31 hours) – 2020 (24 hours) due to Covid-19 restriction • Focus on knowledge management, recognizing the demographic change in 2014 • Implementation of e-learning and digitalization since 2012: EDP	• Reduction of trainings due to quarantine measures during Covid-19 in 2020 and 2021: nationally coercive Pressure • Incorporation of new learning models: normative pressure	• Restructuring personnel development due to new strategy • Digitalization as a driver of digitalized and online training • Focus on knowledge management (aging

<i>SHRM principle</i>	<i>HR-Policy</i>	<i>Company specific actions in 2021 (reporting date)</i>	<i>Dynamic implementation</i>	<i>Institutional pressures</i>	<i>Other pressures</i>
<i>Training and Development</i>		• Performance Management and ongoing feedback (2018) • Adaption to the 70/20/10 model • Your Board Program (2019) • New. Flexible and person-centered development model (2021) • Strengthen relationship with academia (2021) • Mandatory group-wide eLearning on Ethics, Compliance, Sustainability, Digital (2021) • eLearning onboarding course, induction program (2021) • Corporate Mentoring Program • Digital Skills development • Meaningful conversations initiative • Energizing Program (2011) • Lead Now Program (2017) • Leading Others Program (2021) • Leading Through others Program (2021) • Leadership Talk (2021) • Remote Team Management	virtual campus (2013), new e-learning methods (2014) Digital Upskilling Roadmap (2019), gamification, e-books (2021) • Overall increase in reported actions from 2011-2021		workforce) – demographic pressure

<i>SHRM principle</i>	<i>HR-Policy</i>	<i>Company specific actions in 2021 (reporting date)</i>	<i>Dynamic implementation</i>	<i>Institutional pressures</i>	<i>Other pressures</i>
<i>Labor/Management Relations and Collaboration</i>		- Training (2021) - GRI 404 - UN GC6			
	Employee representation	- Freedom of association and collective bargaining (2011) 34 % of employees in Trade Unions (reported since 2011)	- No changes in disclosures - Decrease of employees in trade unions from 53% in 2011 to 34% in 2021	Freedom of association stipulated in the Labor Code: nationally coercive pressure	
	Quality of Dialogue between management and employees	- GRI 407 130 meetings with official entities, workers' commissions and trade unions accompanying about legislative changes and pandemic constraints (reported since 2017) 12 plenary meetings - GRI 402 - UN GC 3	Increase in dialogues, updating on new Covid-19 measures: in 2019 88 meetings were held, in 2020 150, in 2021, 130)	Regular meetings in a timely manner disclosing operational changes as stipulated by the Labor Code:	