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ROAD CSR

COUNTRY STUDY:
GREECE

Study of the Region of Crete on Corporate Social
Responsibility in the framework of the Road CSR project of
Interreg Europe



HELLENIC REPUBLIC
REGION OF CRETE

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1. Introduction

The Region of Crete participates as a partner in the European project "ROAD CSR", which is implemented by the Directorate of Developmental Planning and concerns the implementation of Corporate Social Responsibility (CSR) as a holistic approach to the management of Small and Medium Enterprises (SMEs). The project promotes the exchange of best practices, the creation of a road map for the integration of CSR into national and regional legislation and the creation of national and regional action plans.

The expected results from the actions undertaken are:

- ❖ Identify the level of integration of CSR into national and regional legislation as well as assessing the current gap in initiatives and actions between the Regions
- ❖ Identify the level of impact of integrating CSR principles into SMEs
- ❖ Identify the needs of European SMEs in order to move towards the adoption of CSR practices in their core business.
- ❖ Use existing knowledge and good practice.
- ❖ Provide policy recommendations and take new measures within the Operational Programs to ensure the implementation of CSR principles by SMEs.
- ❖ The promotion and networking of the project stakeholders to achieve future regional, national and European CSR objectives.
- ❖ Improving the policy instruments implemented by the participating

Regions in order to give SMEs access to financial instruments for the implementation of CSR actions.

ROAD CSR has been designed in such a way that long-term consequences will emerge and will be used after the end. The sustainability of the project results, in particular those related to the implementation of the Action Plans, is based on co-operation with stakeholders, which are responsible for policy making, for the preparation of action plans.

This study, which deals with the analysis of the existing situation in the field of CSR in Greece, was prepared by the consulting company ANELIXIS DEVELOPMENT CONSULTANTS SA, within the framework of Interreg Europe, Road - CSR. The Road - CSR project aims to improve the competitiveness and sustainability of SMEs through the incorporation of CSR principles and practices into their business model. The aim of the present study is to present holistically the situation of CSR in Greece and some good CSR practices applied in the country, which will be included in the Annex.

The main part of the study will begin with the examination of Greek National CSR priorities along with the CSR framework in Greece and the existing national CSR plan. Moving on, the study will look into the legal framework concerning CSR and the state of CSR in Greek and Cretan SMEs. In addition, the state of human rights and responsible Supply Chain Management in Greece will be presented as well as the various social and employment policies. Then, consumer awareness and responsible business promotion along with the state of CSR reporting and disclosure and the

place of CSR in Education and Training within the country, will be examined. Finally, the study will conclude by looking at the Public Procurement Procedure in Greece, the state of Socially-Responsible Investment Anti-corruption in the country, ending with the state of national policies concerned with the tackling of climate change and environmental sustainability in Greece.

2. National CSR priorities (ROAD-CSR countries)

The Greek national priorities regarding CSR as they are outlined by the Greek National Action Plan drafted by the Ministry of the Economy Competitiveness and Shipping are the following:

- ❖ To promote the State's role in the field of CSR through a) the promotion of CSR with in the business world and the support of CSR projects from enterprises and b) the development of CSR actions by the state itself.
- ❖ To determine the fundamental aspects of a consolidated and all-encompassing National CSR Strategy including policies, standards, actions, tools as well as areas of implementation.
- ❖ To define and describe the needed infrastructure for the design, implementation and evaluation of the National Strategy along with an implementation timeframe.

According to the National Strategic Plan for CSR (Consultation Period 11-28/07/2017), implementation will aim to:

- ❖ Include the CSR actions in business policies of an increasing number of enterprises focusing on small and SMEs.
- ❖ Boost the local production in the country through collaborations between companies and producers.
- ❖ Achieve further protection of consumers' rights and encourage them to reward the socially responsible businesses developing relationships

with benefits for consumers and businesses.

- ❖ The contribution of the socially responsible businesses the social and environmental goals of the region in which they operate.

In order to achieve the above objectives, the project proposes a series of actions including the familiarization of all enterprises with CSR, the development of strategic partnerships to disseminate it, and the reward of the socially responsible businesses.

CSR is represented by both of these projects as a sound business strategy that can contribute to deal with the major social, environmental and financial problems in Greece.

Based on the above assumption, CSR can be a key tool for the achievement of the goals that Greece has set under the Europe 2020¹ Strategy and the UN Sustainable Development Agenda 2030. Therefore these objectives should be taken into account when designing the National Plan.

¹ Europe 2020: It is a ten year strategy launched in 2010 to create the conditions for smart, sustainable and inclusive growth. (https://ec.europa.eu/info/strategy/european-semester/framework/europe-2020-strategy_en Last accessed 07/2017).

2.1. Europe 2020

The four basic targets set by the Greek State in the context of its Europe 2020 strategy are the following:

- ❖ To get the percentage of people employed in the age group 20-64 up to 70%.
- ❖ The reduction of the population threatened by poverty and social exclusion by 450.000 people.
- ❖ The reduction of children and youth population (aged 0-17) threatened by poverty by 100.000 people.
- ❖ Cover immediate needs and formulate effective and sustainable long-term services of social protection.

These targets are going to be tackled through policies and actions undertaken within four key fields. Those are the workforce and human capital, society, the market and the environment – climate change.

2.1.1. Workforce and Human Capital

In order to improve the effectiveness and efficiency of a country's workforce, it is essential that this workforce operates in a healthy and positive environment. To achieve this, the following requirements have to be met:

- ❖ Promote and defend human rights in the workplace.
- ❖ Abolition of any form of compulsory or enforced labour.
- ❖ Abolition of child labour.
- ❖ Provision of safety and hygiene protection for employees.

- ❖ A fair system of rewards and provisions (rewards and provision packages, staffing system) that will lead to the improvement of the employees' life quality.
- ❖ Development and provision of training and life-long learning programmes.
- ❖ Elimination of any form of discrimination in the workplace or in the terms and conditions of recruitment, including discrimination on the basis of sex, national origin, religion or other beliefs, disability, age or sexual orientation.
- ❖ Balance of family and work.
- ❖ Respect of the right to be part of a trade union and acknowledgment of the right to collective bargaining, through the support and promotion of workers' associations along with the development consultation procedures with the aim of promoting inclusion and democracy in the workplace.
- ❖ Development of social insurance mechanisms for workers close to retirement.
- ❖ Support of cooperatives in the field of Social Economy

2.1.2. Society

The business world plays a fundamental role in the creation and support of a just and sustainable social environment, particularly in the areas of poverty and child poverty in specific, where it can help in their elimination. Initiatives towards that direction are:

- ❖ Contain unemployment through by retaining and creating jobs.

- ❖ Inclusion of socially excluded groups in the job market (people with disabilities, immigrants, people coming back from drug abuse etc.) and fight against any form of discrimination.
- ❖ Support of entrepreneurship and especially Social Economy.
- ❖ Support and creation of quality social services.
- ❖ Fight against child poverty through the employment of unemployed members of families with children.
- ❖ Empowerment of regional development.

2.1.3. Market

2.1.3.1. Transparency

- ❖ Promotion of transparency by utilizing of Public Services' databases.
- ❖ Through the increase of shareholders' rights based on the directive 2013/34/EU concerning the disclosure of non-financial information as well as information regarding the multifirmity of certain large companies and groups, along with the directive 2007/36/EU which focuses on the expansion of shareholder rights particularly with the rights of minority shareholders.

The existence of transparency is vital for the smooth operation of CSR. The lack of transparency in businesses and organisations fuels corruption with dramatic consequences: increase in business cost by 10% globally, an increase of up to 25% of procurement agreements in developing economies (OECD 2014). Moreover, corruption has grim social and psychological effects since it affects lower

income groups. According to the World Economic Forum, corruption seems to be the second most important problem for conducting business in Greece (World Economic Forum 2014). Research from the World Bank Group suggests that, especially in developing countries, businessmen across the globe could resort to bribery to enhance their business potential (World Bank Group 2017).

In order to counter such practices, the promotion of a business culture that places transparency at the epicentre of an enterprise's or organisation's operations is vital. This ethical business culture is expressed by the organisation through its products and services, its prices and through its transparent interactions with its workforce, suppliers and other collaborators. It is quintessential that all stakeholders have the access and the ability to check on the principles and practices followed by the organization. Indicative actions towards the accomplishment of the aforesaid are:

- ❖ Written commitment to fight against corruption.
- ❖ Public commitment of compliance with all relevant legislation, including legislation against corruption
- ❖ Support of the organisation's leadership against corruption.
- ❖ Business Code of Conduct against corruption that encompasses all employees, collaborators, suppliers, partners, and intermediaries.
- ❖ Provision of training to employees regarding the fight against corruption.
- ❖ Drafting and implementation of policies regarding the provision of offers or the acceptance of

appropriate/inappropriate gifts, hospitality and travel costs, refusal of bribes etc.

- ❖ Policy of refusal of political contributions
- ❖ Ban of any form of retaliation against a report of a possible policy violation.
- ❖ Provision of channels for employees where they can discreetly report possible policy violation or ask for advice (e.g. whistle blowing).

Transparency and integrity form the pillars of entrepreneurship and healthy competition. By disclosing information relevant to the initiatives undertaken, the company/organisation showcases their willingness to enforce CSR practices. CSR can contribute to the improvement of the business' world's credibility, whilst CSR programmes are in a position to secure transparency and the smooth operation of the organization based on the principle of Corporate governance.

2.1.3.2. Business Ethics

The term Business ethics refers to a form of applied ethics or professional ethics that deals with the ethical **principles** and moral or ethical problems that arise within the context of the business environment. Business ethics is applied and relevant to all aspects of business conduct and to the conduct of individuals and entire organizations. There are various ways in which the application of business ethics by corporations can be promoted:

- ❖ Corporate pricing policy
- ❖ Adherence to the laws 4251/2014 and 4252/2014 which provide reinforcement to the regulatory

framework regarding corporate pricing policies.

- ❖ Establishment and promotion of a competitive culture between businesses by training them to utilise modern methods and tools (including public ones like the prices observatory).
- ❖ Respect and support for consumer rights.

For more than four decades, the EU has promoted and implemented policies that cater for the consumer's rights and deal with the production of the product all the way to the end user, in order to ensure their safety and health. In this spirit the Greek State has set the following goals:

- ❖ The protection of consumers from hazards and threats that he is unable to cope with by himself,
- ❖ Ensuring that the consumer has the capability of choosing a product based on clear and precise information.
- ❖ Safeguard the consumer's rights and his access to fast and efficient grievance mechanisms.
- ❖ Ensure that consumer rights are in sync with current economic and social developments, predominantly in the food, energy, financial, transportation and technology markets.
- ❖ In general, the role of businesses in the respect and safe guarding of consumer rights is extremely important in this digital age since they must put these rights at the top of their priorities. It is essential that the cooperation businesses and consumers is strengthened by increasing its efficiency

and effectiveness through non-legal means, with CSR being at the forefront of this effort.

In addition, enterprises ought to function in a responsible and ethical manner, respecting consumer rights by offering safe and quality products and services at a reasonable price. Simultaneously, special care needs to be given to the needs of vulnerable consumer groups, which have multiplied due to the current financial and social crisis. By introducing such policies businesses will be able to enhance their competitiveness whilst catering for consumer protection.

2.1.3.3. Corporate governance and internal audit

The term corporate governance broadly refers to the mechanisms, relations, and processes by which a corporation is controlled and is directed; involves balancing the many interests of the stakeholders of a corporation. According to OECD's Corporate Governance Principles *"Corporate governance involves a set of relationships between a company's management, its board, its shareholders and other stakeholders. Corporate governance also provides the structure through which the objectives of the company are set, and the means of attaining those objectives and monitoring performance are determined"* (OECD 2015). OECD principle highlights the role of a well-established and function able system of corporate governance and its correlation with a lower cost of operations and increased effectiveness. Finally, Corporate Governance is a key in the promotion of transparency.

Over the past two decades there has been an increase of Corporate Governance codes across

Europe. These codes are of a voluntary character and are based on the "comply or explain" principle. Nowadays, they form the primary tool for the establishment of Corporate Governance standards across the EU. This approach has become official EU policy through the directive 2014/208/EU which focuses on corporate governance reporting.

With the strengthening and promotion of CSR across Greece, the Greek State hopes to further its already ongoing efforts within this field. The Greek Government has passed laws that institutionalise internal audit within businesses like the law 2190/1920 on public companies and the law 3016/2002 which sets regulations for internal audit. Moreover, the Greek state has incorporated all relevant EU directives within its national legislation.

It is also key to note that through a private-public collaboration the "Greek Code on Corporate Governance" was drafted in 2011 by SEV – The Hellenic Federation of Enterprises with amendments introduced in 2013 by the Greek Council on Corporate Governance, which was co-founded in 2012 by the Athens Stock market and the SEV. The Code is fully compatible with Greek law and the business environment of the country. Its philosophy is based on the "comply or explain" principle and has an explanatory character for Greek enterprises, who wish to establish legally functional and rightful norms of corporate governance and structure.

2.1.4. Environment – Climate Change

It is quite clear that the environment and the response to Climate change form key areas for organizations of all kinds in their efforts to implement Corporate Social Responsibility. In

the context of the “Europe 2020” strategy Greece has placed two unique sets of targets regarding the environment, climate change and energy efficiency:

A. Increase of energy efficiency and reduction of greenhouse gas emissions, with Greece aiming to achieve the following:

- ❖ Reduction of primary energy consumption by 2,85 Mtoe up until 2020.
- ❖ Reduction of greenhouse gas emissions, except emissions linked to the commerce sector, by 4% (in relation to 2005 prices).
- ❖ Increase of usage of renewable energy sources by 20% of the national combined energy usage.

B. Promotion of the milestones set by the “Road map to Resource Efficient Europe” (European Commission, 2011) according to which by 2020:

- ❖ Citizens and public authorities have the right incentives to choose the most resource efficient products and services, through appropriate price signals and clear environmental information. Their purchasing choices will stimulate companies to innovate and to supply more resource efficient goods and services. Consumer demand is high for more sustainable products and services.
- ❖ Market and policy incentives that reward business investments in efficiency will be in place. These incentives will have stimulated new innovations in resource efficient

production methods that are widely used.

- ❖ Waste is managed as a resource. Waste generated per capita is in absolute decline. Recycling and re-use of waste are economically attractive options for public and private actors due to widespread separate collection and the development of functional markets for secondary raw materials. More materials, including materials having a significant impact on the environment and critical raw materials, are recycled. Waste legislation is fully implemented. Illegal shipments of waste have been eradicated. Energy recovery is limited to non-recyclable materials, land filling is virtually eliminated and high-quality recycling is ensured.
- ❖ Scientific breakthroughs and sustained innovation efforts have dramatically improved how we understand, manage, reduce the use, reuse, recycle, substitute and safeguard and value resources.
- ❖ EHS will be phased out, with due regard to the impact on people in need.
- ❖ A major shift from taxation of labour towards environmental taxation, including through regular adjustments in real rates, will lead to a substantial increase in the share of environmental taxes in public revenues, in line with the best practice of Member States.
- ❖ Natural capital and ecosystem services will be properly valued and accounted for by public authorities and businesses.
- ❖ The loss of biodiversity in the EU and the degradation of ecosystem services

will be halted and, as far as feasible, biodiversity will be restored.

- ❖ WFD River Basin Management Plans (RBMPs) will have been implemented for All Greek rivers leading to minimal impact of droughts and floods with adapted crops, increased water retention in soils and efficient irrigation.
- ❖ Meet the EU's interim air quality standards, including in urban hot spots, and those standards will have been updated and additional measures defined to further close the gap to the ultimate goal of achieving level so fair quality that do not cause significant impacts on health and the environment.
- ❖ Achieve good environmental status of Greek marine waters.
- ❖ Provision of incentives to healthier and more sustainable food production and consumption.
- ❖ Renovation and construction of buildings and infrastructure will be made to high resource efficiency levels. The Life-cycle approach will be widely applied; all new buildings will be nearly zero-energy and highly material efficient, and policies for renovating the existing building stock will be in place so that it is cost-efficiently refurbished.
- ❖ Increase overall efficiency in the transport sector that will deliver greater value with optimal use of resources like raw materials, energy, and land, and reduced impacts on climate change, air pollution, noise, health, accidents, biodiversity and ecosystem degradation. Transport will use less and cleaner energy, better exploit a modern

infrastructure and reduce its negative impact on the environment and key natural assets like water, land and ecosystems

- ❖ Stakeholders at all levels will be mobilised to ensure that policy, financing, investment, research and innovation are coherent and mutually reinforcing. Ambitious resource efficiency targets and robust, timely indicators will guide public and private decision-makers in the transformation of the economy towards greater resource efficiency.

The Greek NAP states that CSR, as a responsible management framework for enterprises and organizations, can offer a great deal to the achievement of the aforementioned national goals.

2.2 Agenda 2030 on Sustainable Development

In September 2015, the UN members states adopted the "Agenda 2030"² that includes 17 Sustainable Development Goals (SDGs). These goals have 169 special targets that cover all the current challenges (economic, social, environmental, governance). The 17 goals on Sustainable Development in Greece according to the "Agenda 2030" are the following:

1. End all forms of poverty everywhere.
2. End the hunger, improve Europeans' diet and the sustainable agriculture.

² UN website regarding the goals: <https://sustainabledevelopment.un.org/sdgs>. UN Regional Information Center in Greece: http://www.unric.org/el/index.php?option=com_content&view=category&layout=blog&id=36&Itemid=7

3. Ensure good health and promote the well-being for everyone of all ages.
4. Ensure inclusive and equitable quality
10. Reduce inequalities in and between the countries.
11. Make cities and human settlements

SUSTAINABLE DEVELOPMENT GOALS
17 GOALS TO TRANSFORM OUR WORLD



- education and promote lifelong learning opportunities for all.
5. Achieve gender equality and empower all women and girls.
6. Ensure the availability and the sustainable management of the water and the sanitation facilities for all.
7. Ensure access to affordable, reliable, sustainable and modern energy for all.
8. Promote decent work and economic growth for all.
9. Build strong industries, promote open and sustainable infrastructure and encourage innovation.
10. Reduce inequalities in and between the countries.
11. Make cities and human settlements inclusive, safe, resilient and sustainable.
12. Responsible consumption and production.
13. Immediate action against climate change and its consequences.
14. Sustainable protection for the oceans and the life below water.
15. Promote the sustainable and correct usage of life on land.
16. Promote peace, justice and strong institutions.
17. Promote partnerships for the goals.

"Agenda 2030" is an optimistic and ambitious program that requires the cooperation of all that involved. More specific, it requires the cooperation and mobilization of governments,

the private sector, citizens and the United Nations. Member State governments have the responsibility to define national action plans to

create the right environment in order to achieve the objectives, inform citizens and businesses, and monitor the results. Private-sector partnership can play an important role in achieving these goals through responsible entrepreneurship and responsible investment.

3. National Action Plan on CSR

A National Action Plan for CSR has not been institutionalized, so far. In 2014 the Ministry of the Economy, Competitiveness and Shipping in collaboration with other key actors including CSR Hellas, the SEV, and the Athens University of Economics moved forward with the publication of the National Strategic Plan for CSR for the time period of 2014 to 2020 which is under consultation from 28 July to 22 September. This publication was aimed at promoting and establishing a development model for CSR in Greece based on a participatory process that formed around three basic axes:

- ❖ Policies and standards for the promotion of CSR by public authorities (Provision of basic information for CSR, strengthening and reinforcing the potentials of Greek enterprises for the introduction and implementation of CSR within their business structure, the promotion of branding and labelling, transparency, communication and rewards directly linked to CSR activities and social responsible public commissions).
- ❖ Public policy measures and tools that would facilitate the introduction and implementation of CSR policies, actions and initiatives by companies (laws and directives, taxes, allowances, campaigns, networks, use of hybrid tools)
- ❖ Fields of implementation for CSR in accordance to the national priorities

which concern human capital, leadership, market and the natural and social environment.

As it has been outlined above, according to the plan, the Greek National Strategy for CSR has a specific set of targets which are briefly are centred around the designation of the state's role in promoting CSR among enterprises, the implementation of CSR programs and the development CSR activities by the state itself. Additionally, Greek NAP sets out to describe the necessary structures, to design, practice, evaluate and introduce a timetable for the implementation of this National Strategy.

It is acknowledged, nonetheless, that the Greek NAP which drafted in 2014, lacks a specific orientation. This lack of orientation is instead supplemented by the European framework which covers different aspects of CSR like human rights, environment, health and safety with the utilisation of the Union's directives.

In July 2017, a new proposal for a National Strategy for CSR was put under consultation by the General Secretariat for Trade and Consumer Protection.

- The goal of the National plan for CSR and the Responsible Entrepreneurship is both CSR and RE, to become a means for helping enterprises and organizations to support social activities, protect the environment, strengthen the market and improve the conditions of their internal operating environment. According to the 2017 plan CSR has three Strategic Objectives: Healthy economic

environment – improvement of
business environment

- Environmentally responsible entrepreneurship
- Enhancing of human, consumer and employees rights.

More specific, these strategic objectives are broken down into operational but also targeted actions. It is very important to emphasize, promote and reward the socially responsible enterprises. For these purposes, it is proposed to create a central information portal under the auspices of the General Secretariat for Trade and Consumer Protection, to create ways of certifying CSR (issuing a similar label or prize), and to set up a CSR Observatory.

Finally, a reference is made to the dual role of public bodies, contributing both to the promotion and integration of CSR and to the implementation of CSR actions in their internal and external environment. During the consultation of the National CSR Strategy Plan, which was completed on 28 July 2017, it was pointed out that there was no link with the objectives of the UN Agenda 2030, the United Nations Global Compact, the Global Reporting Compilation Initiative Reporting Initiative (GRI), ISO26000 etc.³

³<http://www.opengov.gr/ypoiar/?p=8205#comments>

Comments on Article 01 Framework of Principles and Objectives of the "National Strategy Plan for Corporate Social Responsibility and Responsible Entrepreneurship of Enterprises and Organizations"

4. Legislation on CSR

The legal framework for CSR which is currently in place encompasses laws and directives that facilitate the Greek government to encourage enterprises and the business world in general to implement CSR activities providing guidelines, campaigns and the basic tools. This is conducted with the assistance of other CSR actors and aims and through these partnerships successful CSR practices are promoted.

These practices are integrated in a number of initiatives and programs promoted by the Greek government like the promotion of enterprise excellence in environmental concerns and corporate social responsibility in the sectors of energy, tourism, technology and research through its Operational Programme «Competitiveness and Entrepreneurship» for the period 2014 - 2020.

The Greek Government has taken steps to utilize the expertise of non-governmental organisations on CSR to complement for its weak legal framework. For example, the General Secretariat for Gender Equality and the Hellenic Network of CSR in 2011 signed a Memorandum of partnership with the aim of promoting gender equality issues in the workplace specifying the responsibilities of both parties. Gender equality in workplace includes promotion of policies that will increase the number of women employment in all levels of hierarchy and in a wide range of sectors including those of research and innovation.

According to the 2014 National Strategy for CSR the relative national legislation, which are adjustments or ratifications of international legislation are presented, chronologically beginning from 1952, and include laws and

directives like the International Convention concerning Forced or Compulsory Labour, the OECD Guidelines for Multinational Enterprises, European Social Charter, Charter of Fundamental Rights of the European Union, Convention concerning the Prohibition and Immediate Action for the Elimination of the Worst Forms of Child Labour, International Labour Organization Tripartite Declaration of Principles concerning Multinational Enterprises on Social Policy, ISO 26000 - Guidance Standard on Social Responsibility, United Nations Guiding Principles on Business and Human Rights, «Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions, a renewed EU strategy 2011-14 for Corporate Social Responsibility».

The national laws that are related to CSR are as follows:

- ❖ The L. 2716/1999 on the Limited Liability Social Cooperatives, aiming at the social and economic integration and professional integration of people with serious psychosocial problems, contributing to their treatment and to their economic Self-sufficiency
- ❖ The L.3304/2005 on the Application of the principle of equal treatment regardless of racial or ethnic origin, religious or other beliefs, disability, age or sexual orientation implements the Directives 2000/43/EC and 2000/78/EC.
- ❖ The Presidential Decree 148/2009 on Environmental responsibility for the

prevention and restoration of environmental damages (implements the Directive 2004/35/EK) and recognizes the environmental responsibility through the principle of “polluter pays”

- ❖ L.3850/2010 which is a code of laws for the protection of health and safety in workplace.
- ❖ L.3855/2010 on Green Public Contracts that describe the main administrative actions for the development of a national policy and a road map for Green public contacts.
- ❖ L.3896/2010 on equal opportunities and equal treatment of men and women in workplace and employment in public and private sector.
- ❖ L.4019/2011 on Social Economy and Social Entrepreneurship that concern the establishment of enterprises that promote social and economic integration of marginalized social groups, poverty reduction and discrimination and social exclusion. *According to Nasioulas, (2012) “law of 4019/2011 is the first law introducing the concept of Social Economy in Greece and as it states: Law 4019 does not elaborate on the concept of Social Economy. The utilization of the term is proved to be superfluous and eventually misleading, since the basic subject of this legislative action is to introduce the SCEs (Social Cooperative Enterprise⁴). Second major deficiency of*

the Law is that it provides for the establishment of a General Social Economy Register which is eventually found not to include any other of the widely accepted (Nasioulas, 2010, 2011a,b, 2012) institutional forms of Social Economy organizations(Nasioulas, 2012 p.166)”.

- ❖ L.4093/2012 defines the minimum wage and came into force as a pilot project concerning the guaranteed minimum income. The Presidential Decree 135/2014 deals with the environmental authorization for projects and activities. This presidential decree focuses on promoting voluntary environmental CSR initiatives by private and public authorities and evaluates these initiatives on the basis of their environmental impact.
- ❖ L. 4430/2016 on Social and Solidarity Economy, which substantially improves the weaknesses of the previous Law, introduces the concept of Employee Cooperative, introduces more facilities and sets out measures for transparency in the operation of Social Cooperative Enterprises.
- ❖ L.3487/2006 on transposition of Directive 2003/51 / EC of the European Parliament and of the Council of 18 June 2003 amending Council Directives 78/660 / EEC, 83/349 / EEC, 86/635 / EEC and 91/674 / EEC on the annual and consolidated accounts of certain

social cause possessing entrepreneurial capacity by law. The Social Cooperative Enterprise members can be either individuals or juridical entities. Its members participate with one vote regardless of the cooperative shares they possess (Nasioulas, 2012 p165)

⁴ The Social Cooperative Enterprise is established as an entity of Social Economy. It is a civil cooperative with a

types of companies, banks and other financial institutions and insurance undertakings'

- ❖ L.4308/2014 on Greek Accounting Standards, related regulations and other provisions.
- ❖ L. 4403/2016 Adaptation of Greek legislation to the provisions of articles 19, 20, 29, 30, 33, 35, 40 to 46 of Directive 2013/34 / EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (EU L.189 of 29 June 2013) and to the provisions of directive 2014/95/EU of the European Parliament and Council (EU L.330/1 of 15 November 2014) on modification of Directive 2013/34/EU as regards disclosure of non-financial and diversity information by certain large undertakings and groups and other provisions of competence of the Ministry of Economy, Development and Tourism.
- ❖ Circular 62784 of the General Secretariat for Trade and Consumer Protection of the Ministry of Economy and Development, which clarifies issues covered by Laws 4403/2016 & 4308/2014. More specifically, the circular relates to the commercial disclosure of the annual financial

statements that expire on July 7, 2016, of the relevant reports (audit, management, non-financial status, payments to governments) and the corporate governance statement in accordance with Provisions of Law 4403/2016 in conjunction with the provisions of Law 4308/1414. Time and method of convergence of the regular general assembly and the assembly of partners.

- ❖ L.4412/2016 on Public Procurement, Procurement and Services, incorporating the 2014/24 / EU Public Procurement Directives and 2014/25/EU on the procurement of entities operating in the water, energy, transport and postal services sectors.

Furthermore, a series of national policies, action plans and programs under the auspices of the NSRF are indirectly or directly linked to CSR. These policies, actions and plans include waste management policies, Roma integration to the society, human rights action plans, green tourism green entrepreneurship, innovative entrepreneurship and the provision of training programs for the exit of the economic crisis through the promotion of social economy.

Apart from the political effort to promote CSR there are stakeholders that support the state initiatives. The most significant ones are the Hellenic Network for CSR, the Greek Global Compact, the SEV- Hellenic Federation of Enterprises and the Social Economy Institute

5. Alignment with Global CSR Approaches

According to the 2014 Greek NAPno international guideline was taken explicitly into consideration whilst drafting the Plan, hence, it does not follow in the tradition of any of the known guidelines used for CSR. That is, there is no clear link between the plan and international CSR standards. Nonetheless, the Greek NAP acknowledges the existence and supports the utilisation by enterprises and organisations across Greece of international guidelines like the ISO 26000, OECD Guidelines for Multinational Enterprise, the GRI G4 system and all the relevant directives of the EU. One of the goals it sets out is to incorporate all of these along with national legislation into a consolidated national framework for CSR.

On the contrary, there is not any connection between the 2017 National Strategic Plan for CSR and the existing standards. At the same time, it mentions the ways of the CSR certification without defining them.

5.1. The Greek Sustainability Code

Within the framework of the Sustainable Greece 2020 initiative, the Greek Sustainability Code (GSC) has been developed which aims to be a tool for transparency and self-commitment of organizations on sustainable development and responsible entrepreneurship that responds to the requirements of the EU Directive on disclosure of financial assets. The GSC is a result of the collaboration of the Quality Net Foundation and the German Council for Sustainable Development and draws on know-how from the German Sustainability Code, which is officially recognized as the

reference framework to the European Directive. The working group has relied on international standards to develop the Greek model with as much credibility and validity as possible. The international standards taken into account are:

- ❖ Global Reporting Initiatives (GRI)
- ❖ United Nations' Global Compact
- ❖ OECD Guidelines for Multinationals
- ❖ European Federation of Financial Analysts Societies
- ❖ ISO 9001: Quality Management Systems
- ❖ ISO 14001: Environmental Management Systems
- ❖ EMAS Regulation: Regulation 1221/2009 on voluntary participation by organizations in a european eco-management and audit scheme
- ❖ ISO 26000: Guide on Corporate Social Responsibility
- ❖ ISO 50001: Energy management systems
- ❖ ISO 39001: Road safety management systems
- ❖ ISO 37001: Anti-bribery management systems
- ❖ SA 8000: Corporate Responsibility Management Systems
- ❖ OHSAS 1801: Occupational health and safety management systems

The GSC consists of 4 action areas and 20 criteria and during its creation, the peculiarities of the Greek market, the size of the organizations and their degree of maturity were taken into account.

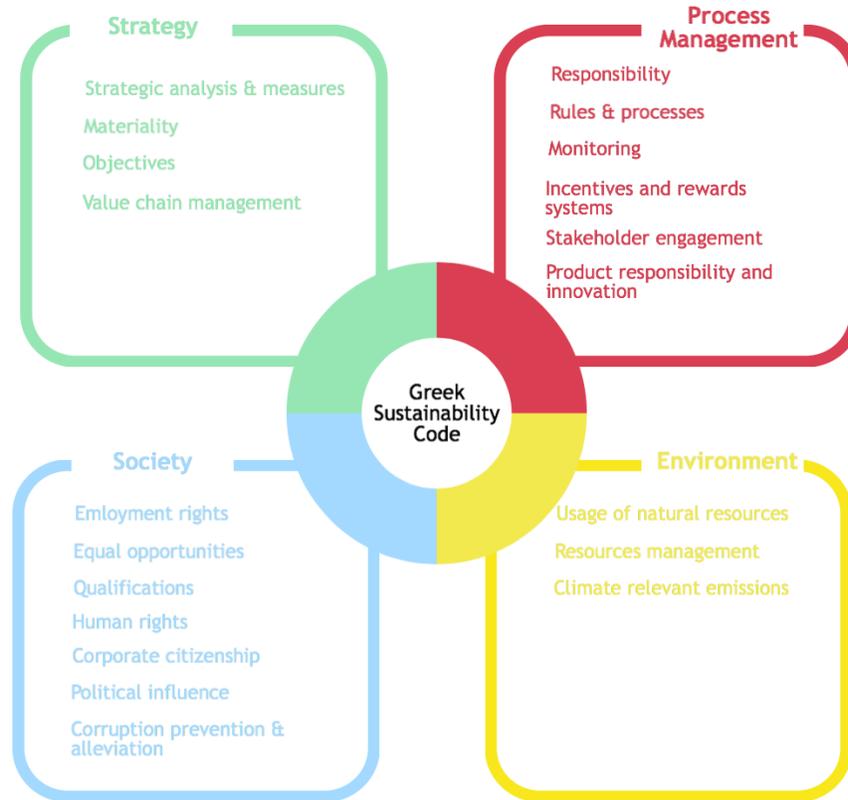


Diagram 1 The Greek Sustainability Code and its criteria

The GSC has 4 successive levels of implementation according to the size and maturity of each company's internal processes, making the link to sustainable development and responsible entrepreneurship accessible to all.



Diagram 2 GSC's criteria by level

The diagram above depicts the rating of the GSC, depending on the size of the business. It is obvious that this rating helps to assimilate sustainable development practices and CSR from all Greek enterprises and especially from SMEs. It is common sense that a large

multinational company is not considered equivalent to an SME and so there are no requirements of the same level. Below is the table with the match of the size of the organization and the level it belongs to.

Επίπεδο	Μέγεθος επιχείρησης
1	Very small companies not obliged by the law to report non-financial data
2	Small, medium-size and large companies
3	Listed companies with less than 500 employees
4	Listed companies with more than 500 employees & subsidiaries in Greece or listed companies in their country of origin

Table 1 Business size and GSC implementation scale

6. CSR in SMEs

SMEs form the cornerstone of the Greek economy with 99,9% of the enterprises falling into the SME category as showcased by the table below:

Category	Number of Companies			Number of employees			Added Value		
	Greece		EE-28	Greece		EE-28	Greece		EE-28
	Number	Share	Share	Number	Share	Share	Bill €	Share	Share
Micro	682.132	69,8%	92,8%	1.264.804	59,1%	29,5%	17,0	35,9%	21,2%
Small	19.631	2,8%	6,0%	361.331	16,9%	20,2%	9,6	20,3%	18,0%
Medium	2.576	0,4%	1,0%	241.105	11,3%	17,0%	9,0	18,9%	18,2%
SMEs	704.339	99,9%	99,8%	1.867.240	87,3%	66,8%	35,6	75,1%	57,4%
Large	397	0,1%	0,2%	271.720	12,7%	33,2%	11,8	24,9%	42,6%
Total	704.736	100,0%	100,0%	2.138.960	100,0%	100,0%	47,4	100,0%	100,0%

Table 2 Number of SMEs in Greece (European Commission, 2016)

According to the 2016 report of the European Commission on Greek SMEs, SMEs in Greece have still not recovered from the financial crisis. In 2015, their added value was 35 % below their 2008 whilst unemployment was still 23 % below its 2008 value (European Commission, 2016). Most recently, however, the recession has turned into stagnation with their added value remaining roughly at a constant in 2014 and 2015. For SME employment, the negative trend ended in 2015. As for the outlook over the period 2016- 2017 it is modest at best, with limited signs of a near-term recovery. SME employment and added value are expected to remain stagnant over the 2015 to 2017 period. Moreover, the bulk of the Greek enterprises i.e. micro firms, which form 96.8% of Greek enterprises, are expected to perform the worst, with a further added value at 2 % and

stagnating employment (European Commission, 2016). On a positive note, the added value and employment of medium-sized companies are expected to increase moderately by 2% to 3%.

6.1.SMEs in Crete

Like the rest of Greece, SMEs in Crete form 99.9% of the islands 56000 enterprises headquartered in Crete. Their turnover of these enterprise is estimated at approximately 9,8 billion Euros. It is also key to note that the main forms of economic activity in Crete are centered around tourism and agricultural production, with the most important sectors existing in retail and wholesale commerce and the food, hotel and catering industries. Some key data for Cretan Enterprises can be found in the two graphs below:

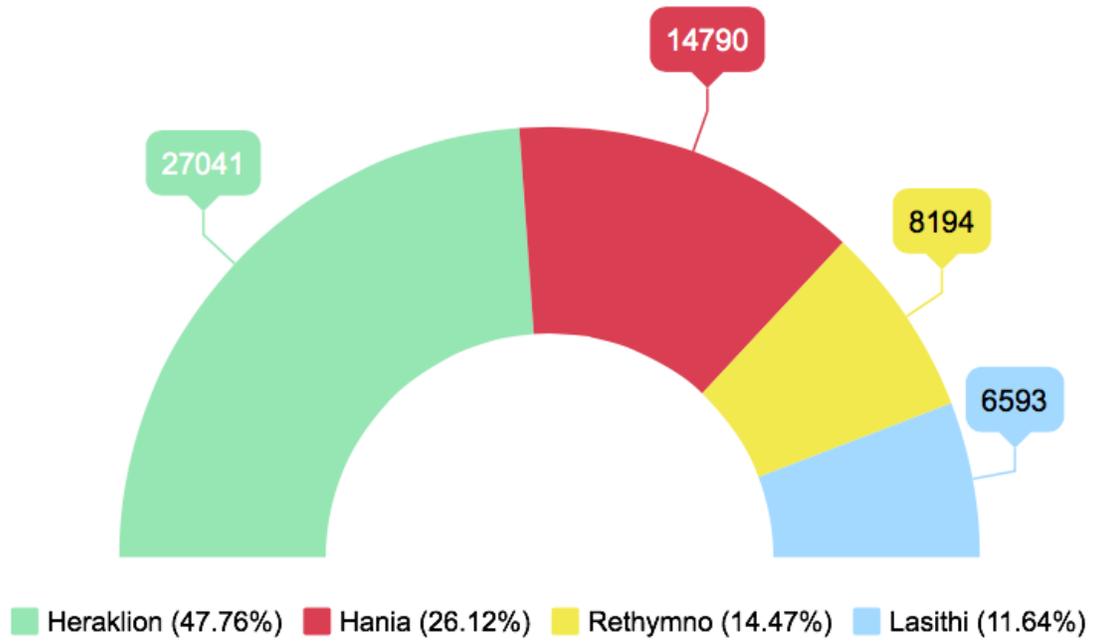


Diagram 3 Number of Enterprises in Crete, per district

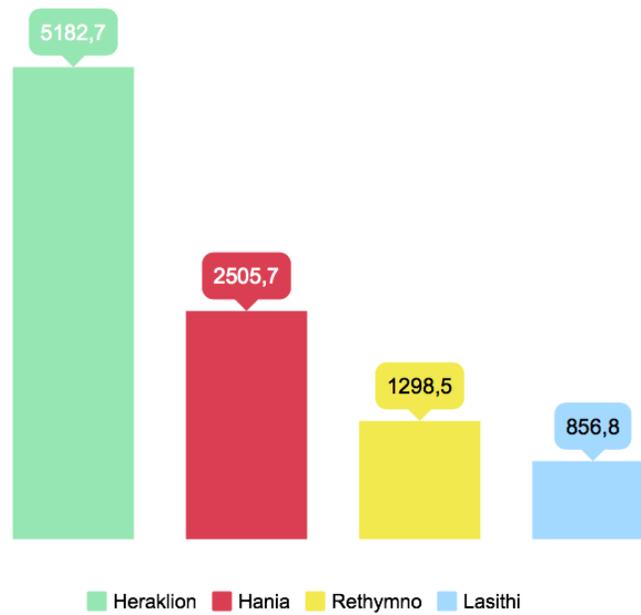


Diagram 4 Business turnover in Crete, per district (in millions euros)

6.2.CSR in Greek SMEs

Most CSR initiatives and reporting in Greece is conducted by large enterprises and in conjunction with the limited resonance for CSR promotion and CSR practices among the Greek business world at the moment, it is easily understandable why very few Greek SMEs move forward with the implementation of CSR practices and reporting.

Not with standing, non-Governmental organisations like the CSR Hellas Network are taking steps to promote CSR among Greek SMEs and tackle these challenges. The Network is the official representative of the European Commission’s annual CSR awards scheme since it’s the scheme’s launch in 2013. CSR Hellas moved forward with the introduction of a category that is dedicated to Greek SMEs. Specifically, it awards the best CSR initiative undertaken by a Greek SME (CSR Hellas, 2016). The Network spearheaded one of the first efforts of promoting CSR to Greek SMEs back in 2004 through the “Hermes” programme along with other key actors like the Central Union of

the Greek Chambers of Commerce and the University of Athens. The programme allowed for the publication of a best practices guide for CSR dedicated to SMEs and included a study by the University of Athens on the obstacles for CSR promotion in Greece (CSR Hellas, 2004). Nonetheless, although this effort was pioneering in 2004 it was not followed through with further initiatives centred around Greek SMEs and CSR.

CSR has limited appeal to most of Greek enterprises for several reasons. According to a study conducted by the ICAP Group on CSR in Greece in 2016 the most crucial factor deterring Greek businesses to introduce CSR is the economic situation whilst the cost follows closely (ICAP Group, 2016). Moreover, the lack of incentives, the poor information on the nature of CSR and the nature of the Greek Bureaucracy are also very important factors. The results of the study are indicated by the graph below:

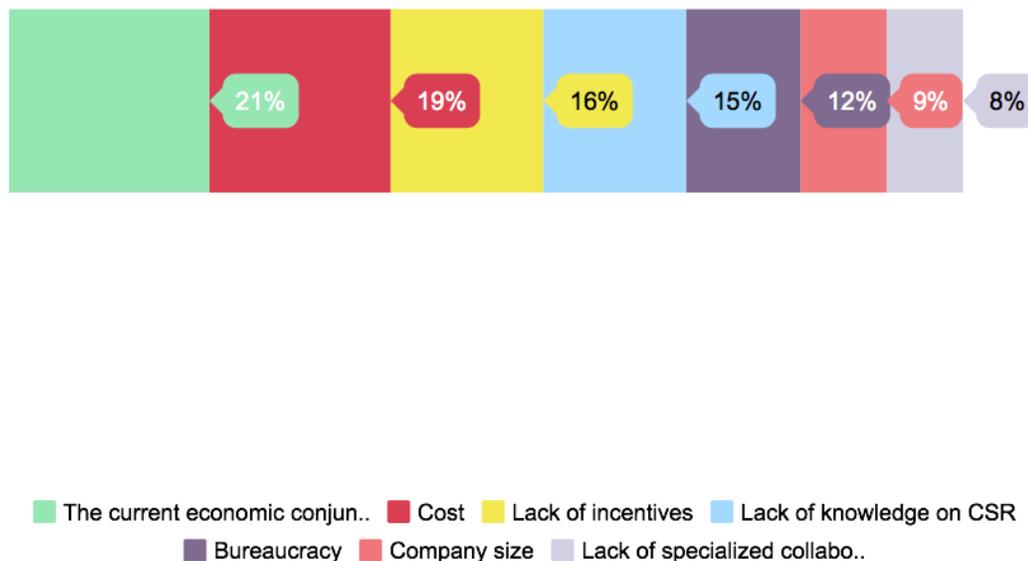


Diagram 5 Limiting Factors for the Introduction of CSR for Greek Enterprises (ICAP Group, 2016)

In a similar survey conducted in 2006, the Department of Communication and Mass Media, University of Athens, identifies useful information, when compared with the ICAP Group's research may lead to the extraction of

valuable conclusions. These surveys were conducted with a difference of 10 years and refer to both before and during the economic crisis.

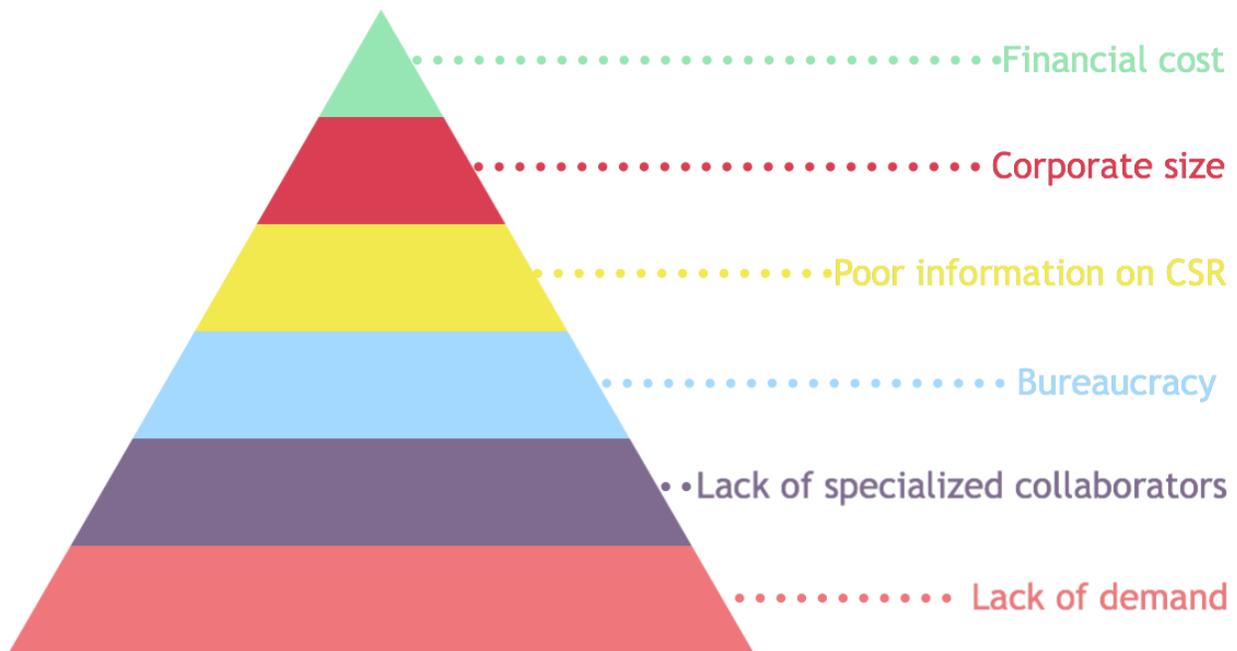


Diagram 6 Hierarchical pyramid of deterrents for the implementation of CSR in Greek SMEs (University of Athens, 2006)

As can be seen from the above hierarchical pyramid, disincentives for the implementation of CSR policies by SMEs in Greece remain stable, without any particular changes. Excluding the addition of the adverse current economic situation in 2016, the factors remain exactly the same with some hierarchical variations. In conclusion, over the past 10 years, no significant progress has been made regarding the existence and effectiveness of actions to eradicate the above dissuasive factors. At this point, it should be noted that

even in 2006, when the financial position of the enterprises and the country as a whole was generally acknowledged to be significantly better, SMEs prioritized economic costs as a primary deterrent to the implementation of CSR actions.

A potential explanation of this phenomenon is the incorrect impression given by Greek SMEs to the definition of CSR and its potential to improve corporate branding, increase recognition, positive branding and consequently improve of profitability.

7. Human Rights and Responsible Supply Management

Greece is a signatory to a number of international Conventions regarding Human Rights including the European Convention on Human Rights, the Geneva Convention relating to the Status of Refugees and the United Nations Convention Against Torture. The Greek constitution also guarantees fundamental human rights to all Greek citizens Human Rights in Greece. Furthermore, the L.3304/2005 on the Application of the principle of equal treatment regardless of racial or ethnic origin, religious or other beliefs, disability, age or sexual orientation implements the Directives 2000/43/EC and 2000/78/EC and guarantees equal treatment and respect to human rights for all human being in Greece.

Several international organisations are observing the status of human rights in Greece. According to Amnesty International, the refugee crisis and the financial crisis along with the hardships it has brought upon the Greek people have increased the pressure on the State’s capabilities to enforce the respect of universal human rights (Amnesty International, 2017). Over the past two years Greece has faced considerable challenges in the provision of adequate reception conditions and access to asylum procedures for refugees, asylum-seekers and migrants in the aftermath of the EU-Turkey migration deal (Amnesty International, 2017). In addition, the closure of the Balkans route led to the stranding of thousands of refugees, asylum-seekers and migrants in mainland Greece, who are now living in poor conditions (Amnesty International, 2017). It is also key to note that allegations of torture and other ill-treatment by members of the security forces during arrest

and/or detention continued (Amnesty International, 2017).

Two independent bodies are the means by which the Greek State oversees human rights in Greece including any violations of responsible supply chain management; the National Commission for Human Rights and the Greek Ombudsman.

7.1. The National Commission for Human Rights

The Greek National Commission for Human Rights (GNCHR) is the independent advisory body to the Greek State on issues concerning human rights protection. It was established by Law 2667/1998 in accordance with the UN Paris Principles. Its inauguration held place on 10 January 2000, when Prime Minister Kostas Simitis convened it. Its membership is the result of nominations of several institutions whose activities cover the field of human rights: NGOs, trade unions, independent authorities, universities, bar associations, political parties, Parliament and the Administration.

The Commission describes its mission as “the constant monitoring of developments regarding human rights protection, the continuous briefing and promotion of the relevant research” (National Commission for Human Rights). It is entrusted with the maintenance of permanent contacts and co-operation with international organizations dealing with human rights, such as the United Nations Organization, the Council of Europe, the OSCE, with National Human Rights Institutions of other States, as well as with national or international non-

governmental organizations. Moreover, it plays a crucial role in the policy-making process regarding human rights since it is tasked with the formulation of policy advice on human rights issues.

7.2. The Greek Ombudsman

The Greek Ombudsman is an Independent Authority sanctioned by the Constitution with the task of mediating between public administration and citizens in order to help citizens in exercising their rights effectively. The Greek Ombudsman's guiding principle and drive as a mediator is its commitment and to visualise solutions from which both the citizens and the administration can benefit leading to a win-win approach. This Independent Authority has stood and stands by the Greek people who have endured the continued difficulties of the ongoing financial crisis; "it investigates problems caused by legislation or administrative acts or omissions and undertakes targeted initiatives, building on the expertise it has developed so far and the enhanced competences it enjoys" (Greek Ombudsman). In addition, the Ombudsman acts as guardian of the people's rights in both the public and private sectors, with a special emphasis on monitoring and promoting the implementation of the principle of equal treatment, the rights of the child and the rights of vulnerable groups. It is actively promoting equal treatment and fights against any form of discrimination in the public sector based on race, ethnicity, religious or other conviction, disability, age or sexual orientation. It is also monitoring and promoting the application of equal opportunities and equal treatment of men and women both in matters of employment in the public and the private sector and regarding the equal access of men and women to goods and

services of the public sector. Nonetheless, the Greek Ombudsman is empowered with only making recommendations and proposals to the public administration, it does not have the power to impose sanctions or annul illegal actions by the public administration.

The Authority has a far-reaching and all-encompassing grasp that allows it to look into cases that deal with:

- ❖ Public Sector Services, such as Ministries, Tax Offices, City Planning Offices, Police Stations, Prisons, Schools, Embassies/Consulates of Greece, etc.
- ❖ Local Government Authorities, i.e. Municipalities and Regions, together with legal entities and their enterprises
- ❖ Legal Entities under Public Law, such as Social Insurance Funds, Hospitals, Universities, the Greek Manpower Employment Organization (OAED), etc.
- ❖ State Legal Entities under Private Law, such as the Organisation Against Drugs (OKANA), the Centre for the Accreditation of Lifelong Learning Providers (EKEPIS), ELOT, the Institute of Geology and Mineral Exploration (IGME), University Research Institutes etc.
- ❖ Public Utility Companies and Organisations, such as Athens Water Supply and Sewerage Company (EYDAP), PPC, the Hellenic Post, Thessaloniki Water Supply and Sewerage Company (EYATH) etc.

8. Social and Employment Policies

The Greek State currently lacks an official communication regarding the promotion of CSR initiative whilst also lacking a strong framework for its promotion. Instead it relies on the existing European framework along with the actions of non-profit and non-governmental groups like CSR Hellas, the Corporate Responsibility Institute and the CSR Index among others.

As for the promotion and safeguarding of the rights of minorities and marginalised groups in the workplace the Greek law acts as a vital pillar of protection. In specific:

- ❖ The L. 2716/1999 on the operation of Limited Liability Social Cooperatives (KoiSPE) aiming at the social – economic integration and at the professional integration of people with serious psychological problems contributing to their treatment and to their economic self-sufficiency.
- ❖ The L.3304/2005 on the Application of the principle of equal treatment regardless of racial or ethnic origin, religious or other beliefs, disability, age or sexual orientation implements the Directives 2000/43/EC and 2000/78/EC.
- ❖ The L.3896/2010 on equal opportunities and equal treatment of men and

women in workplace and employment in public and private sector.

- ❖ The L.4019/2011 on Social Economy and Social Entrepreneurship that concern the establishment of enterprises which promote social and economic integration of marginalized social groups, poverty reduction and discrimination and social exclusion.
- ❖ Law 4430/2016 on Social and Solidarity Economy, which substantially improves the weaknesses of the previous Law, introduces the concept of Employee Cooperative, introduces more facilities and sets out measures for transparency in the operation of Social Cooperative Enterprises.

8.1. The Training Voucher programme

The Hellenic Ministry of Labour, Social Insurance and Social Solidarity runs a series of initiatives to promote the integration of people away from the market. Arguably the most important initiative undertaken by the Ministry is the “Training Voucher” program whose main focus is to achieve a structured path for the entry of unemployed in the labour market, with particular emphasis to a placement in the private sector of the economy.

Qualifications and Vocational Guidance, Loans and Consignments Fund, Technical Chamber of Greece and Journalists' Union of Athens Daily Newspapers" (Hellenic Ministry of Labour, Social Insurance and Social Solidarity, 2015). Therefore, citizens and training providers have the opportunity to participate and take advantage of the benefits provided by the training programs, in this way to minimize the use of documents and circumvent bureaucratic procedure. The public authorities involved are also able to monitor and supervise the aforementioned for the training programs procedures, leading to a significant reduction in

8.2. Volunteering

In the aftermath of the Greek economic, social and refugee crisis there has been a significant surge of volunteering initiatives. According to a study conducted by the Omikron Project, a volunteer group dedicated to the altering of the negative image of the Greek people in the post-crisis Europe, more than 400 volunteering groups and initiative exist in Greece (Omikron Project, 2014). The study is presented in the following infographic.

Their research was summed up in an interesting infographic. Many of these organisations offer free training to disadvantaged groups including refugees, the unemployed and also support working families by offering free afternoon lessons to their children.

For example, the "Underground Free University" is part of the "Migrants Place" Social Centre in Athens. Its members state that "its purpose is the free and self-organized propagation of knowledge of computer systems, from hardware to OS, from open source to internet" (Underground Free University). This initiative started as a free WIFI

management costs and implementation, monitoring and controlling completion time.

The programme which was functional during the previous EU programming period (2007-2013) has already implemented 14 calls, of which 9 are active, with a total of 571.481 participation applications. Moreover, the data centre serves more than 2.500 concurrent users over long-time periods. Overall, 974 training providers and 44.843 businesses have offered theoretical and practical training respectively, to 102.121 beneficiaries.

space and evolved, taking advantage of the collected hardware, to a place of ideas and knowledge exchange, helping migrants gain vital IT skills that would increase their employability. Another initiative is organised by students of the National Technical University of Athens, who offer free lessons to immigrants, refugees, the unemployed and anybody who takes an interest in what they teach.

8.3. Social Policy Award Schemes

Arguably the most important awards scheme in Greece with the aim of promoting ethical employment and socially responsible business operations are the annual awards of the Corporate Responsibility Institute. The Institute is hosting an award ceremony that rewards fourteen socially and environmentally responsibly companies operating in Greece for their participation and distinction in the Corporate Responsibility Index evaluation.

The awards utilise the Corporate Responsibility Index to award the most ethical companies in Greece. Regarding the CR Index assessment, independent assessors (experts) evaluate in

accordance with the globally recognized standards of the British “Business in the Community” (BITC) initiative which belongs to the Prince’s Responsible Business network (Corporate Responsibility Index, 2014). The standards assess the performance and contribution of the enterprises in four basic pillars: society, environment, community, workplace environment and the marketplace. Then, the companies fall into four distinctive categories that correlate to the companies’ performance: Platinum, Gold, Silver και Bronze. Moreover, there is one award per category (Best Progress Award) to reward companies’ progress compared to their assessment during the previous year (Corporate Responsibility Index, 2014). Finally, a Special Award per pillar is attributed to the companies which the highest score in the respective category. It is estimated that more than 200 top Greek and International representatives from the business community, Government, NGOs and Institutions representatives as well as media stakeholders are usually attending the ceremony (Corporate Responsibility Index, 2014).

Another award scheme, which rewards CSR initiatives in Greece is organised by the Hellenic network for Corporate Social Responsibility, also known as CSR Hellas. CSR Hellas is a non-profit association dedicated to the promotion of CSR and its practices in Greece. It is comprised of more than 150 companies and business associations and is the Greek Partner Organisation of the European Business Network for CSR, CSR Europe. The network was established in 2000 and it has been commissioned by the UN Global Compact to monitor the performance of EU member states with relation to its Global Goals. In its annual CSR Awards including Awards, which are the Greek Edition of the European Commission

backed CSR Award Scheme that awards companies in two separate categories based on their size; large enterprises and SMEs. (CSR Hellas, 2016).

Last but not least, are the Bravo Sustainability Awards, organized annually by QualityNet Foundation and are part of the Sustainable Greece 2020 initiative. Bravo is a systematic social dialogue based on the sustainable development initiatives developed in Greece by enterprises, local authorities and civil society. In order to create a culture of Sustainable Development and CSR, the Bravo awards are developing a platform for dialogue, information and open consultation with the participation of a large group of social partners. These are, above all, entities that create trends in Greece and have the potential to contribute to changing thinking and growth patterns. Typical examples of participants include representatives of institutional and business stakeholders, the academic and business community, local authorities, civil society, representatives of the media and the wider area of culture and Greek intellectuals. The Region of Crete has consistently participated in the institution and is distinguished and awarded over time in several categories. Apart from the Region of Crete, the Municipalities of Heraklion and Rethymno and the Heraklion Port Authority have also been awarded, forming a dynamic set of actors in Crete leading the field of sustainable development and CSR. More specifically, the first distinctions for the Cretan actors took place at the 2015 awards. The development, by the Region of Crete, of a digital platform for the digitization of driving licenses was awarded the 1st prize in the Bravo Governance Local Authorities sub-category and the "Child Protection by the Impact of the

Financial Crisis" won the 1st place in the Bravo Society Local Authorities subcategory.

In the same event, the Municipality of Heraklion was awarded through the Municipal Water Supply and Sewerage Company (DEYAI) for the exemplary and integrated management of waste water and the tertiary treatment of sewage resulting in the irrigation of thousands of acres of vineyards, olive groves and other crops in rural areas Of the Municipality of Heraklion that do not have sufficient quantities of irrigation water, the improvement of the agricultural production and finally the saving of drinking water.

In 2015, the Heraklion Port Authority completed the quartet of Cretan awards, winning the Small Business Award for its overall presence in this particular business size class.

The consistency of the Cretan actors with regard to the tactics of sustainable development is evidenced by the multiple awards at the awards of 2017. The Region of Crete was awarded the Bravo Market (2nd) and Bravo in

Action (1st place) for the Cretan Gastronomy Center and for the free educational activities, from the Center for Vocational Training of the Region of Crete, to the volunteers at the soup kitchens, respectively.

In addition to the awards, the "Child Protection by the impact of the financial crisis" of the Region of Crete was distinguished in the Bravo Society category while the integrated interventions for sustainable mobility in the Municipality of Rethymno were distinguished in the Bravo Environment category.



Image 2 Mr. Lambros Vamvakas, as Social Policy Advisor to the Region of Crete at that time, receives the Bravo Sustainability Awards 2015



Image 3 Εικόνα 3 The General Manager of DEYAI Mr. Papamatthaiakis during the Bravo Sustainability Awards 2015



Image 4 The Vice-Chief of Social Policy Ms. Theano Vrentzos Skordalakis and the Vice-Chief Primary Sector Mr. Manolis Chnaris together with other representatives during the Bravo Sustainability Awards 2017

9. Consumer Awareness and Responsible Business Promotion

Currently, the Region of Crete has not developed any campaign or any means to promote responsible businesses or CSR initiatives linked to products within in Crete. Instead, it relies on the general mechanisms within the Greek State on the issues of Consumer Awareness and Responsible Business Promotion. Consumer Awareness in Greece falls under the jurisdiction of the Ministry of Competitiveness and the General Secretariat of Consumer Affairs whilst the General Secretariat for Industry is responsible for the management and functioning of the European Commission's RAPEX System; an alert mechanism regarding any non-safe products in the EU.

9.1. The General Secretariat of Consumer Affairs

The authority responsible for the protection of Consumer Rights in Greece is the General Secretariat of Consumer Affairs which falls under the jurisdiction of the Ministry of Competitiveness and Development. The Secretariat is responsible for the safeguarding of consumer's rights along with the protection of their health, safety and commercial interests. In addition, it is also aims to inform and educate the public regarding developments on the market and thus allow them to consume in a safe and sound manner. Another key task of the Secretariat is to promote the establishment, organisation and function of consumer association specialized in several topics. In general, the Secretariat goal is to promote a

culture of a healthy consuming consciousness and behaviour among the Greek People.

The key instruments at the disposal of the Secretariat to achieve the above are its website along with a telephone line which allows consumer to contact the Secretariat directly. This immediate and direct communication between the consumer and the Secretariat allows the Secretariat to look into any problem or issue arising between transactions made between consumer and private interest business or public authorities.

Apart from raising consumer awareness and safeguarding the rights of the consuming public, the General Secretariat is also tasked with the surveillance of the Greek market with the aim of promoting a market environment which is advantageous to the consumer whilst promoting healthy business competitiveness. Therefore, the Secretariat keeps an eye on the level of prices for various products and services and on the way this level of prices has been formed. Moreover, the authority conducts regular inspections, research and checks prices for a wide range of products at every stage of the production and trading of these products. Finally, the Secretariat is responsible for safeguarding against the employment embezzling practices at any stage of the production or trading of any goods and services.

In addition, the Secretariat plays a key role in the policy-making and policy implementation processes within the Greek government regarding any measure concerning consumer

rights or the market environment in Greece. It is also supervising and overseeing the implementation of the relevant legislation on consumer right or the market and is also the body responsible to promote policies and legislation change with the aim of harmonizing Greek Law with EU law on these matters. Furthermore, it is the agency responsible for promoting the European Union's consumer campaigns in Greece. Nonetheless, the Secretariat does not currently run a campaign to promote products or services based on their CSR performance.

9.2. Secretariat - General for Industry

The General Secretariat for Industry is part of the Hellenic Ministry of Economy & Development and its Unit for General Product Safety, which falls under the Quality Policy Directorate of the Secretariat - General for Industry is responsible for the functioning and management of the RAPEX system (European Commission, 2016b). It is also the national point of contact of Greece to the European Commission. As part of its obligations concerning the functioning and management of the RAPEX system, it works in close collaboration with other governmental authorities in carrying out its market surveillance tasks about matters relating to product safety. The exchange of information and communication between the national point of contact and the competent authorities is carried out electronically.

The national point of contact carries out the following tasks:

- ❖ it collects information on the placement of unsafe products on the market via the system;
- ❖ it notifies competent authorities accordingly;
- ❖ it investigates the placement of notified products on the Greek market;
- ❖ it submits notifications and reactions via the system;
- ❖ it translates the weekly press release.

The product categories with the most RAPEX alerts in Greece are: vehicles, children's clothing, toys, products falling under the scope of the REACH Regulation, school supplies, electrical appliances, childcare articles and lighters (European Commission, 2016b).

10. CSR Reporting and Disclosure

10.1 Institutional Framework for the Disclosure of Non – Financial Items

The first law in Greece that is directly linked to CSR is the law 3487/2006 which derives from the EU Modernisation Directive 2003/51/EC into Greek national legislation. It is a law that in accordance to the directive, favours transparency and control of the corporate economic data and obligates listed companies to publicize the hazards that connect to their capital assets. In addition, it obligates the regulatory authorities to evaluate the fore mentioned hazards. The law applies at least two conditions of the directive; those are: A Balance Sheet value that exceeds EUR 2.5million, net sales of at least EUR 5 million and average personnel number of 50 or more throughout the financial year. The obligation to publish an Annual report that includes both quantitative and qualitative data, enable the company to gain sufficient autonomy in pursuit of projects with a longer horizon, whilst the existing legal mechanisms of accountability to shareholders remain intact (Metaxas and Tsavdaridou, 2016).

The 3487/2006 law is best defined as a “soft law” since it integrates the European directive and UNEP (UNEP, et al 2013, p. 44) categorizes it as Governmental initiator and a voluntary generic reporting guidance.

The second law is 4403/2016 the provisions of which introduced a new type of report for public interest entities, including listed companies on a European stock market, credit institutions, insurance companies and others.

(See Law 4308/2014), and average personnel number of 500 or more.

According to 4403/2016 law, the above entities **should include in the management report a non-financial statement** which will contain information to the extent that is necessary to understand the development, the performance, the position and the impact of its activities in relation to environmental, social and labor issues, the respect for human rights, the fight against corruption and corruption - related issues. More specifically, this management report should include:

- A brief description of the business model
- A description of the entity's policies in relation to these matters, including the diligence procedures it implements.
- The results of these policies
- The main risks associated with the entity's activities. It should be defined the business relationships of the entity, the products and services that are likely to have a negative impact on these sectors and the ways that the entity will manage these risks.
- Non- financial key performance indicators related to this business sector.

When an entity doesn't exercise policies in relation to one or more of these matters, it should provide to the non – financial statement

a clear and reasoned explanation for the

10.2 Sustainability Reports

As it has been noted before, few enterprises in Greece engage in CSR activities and even less report on their CSR strategy and disclose essential information regarding their operations to the public through a sustainability report. According to the survey conducted by the Centre for Sustainability and Excellence (CSE) in collaboration with Corporate Responsibility Institute (CRI) 56 Sustainability Reports were published in Greece in the period 2015-6 (CSE, 2016). This figure is significantly higher than that of the period 2011-12 when 44 reports were published and constitutes only a minimal rise in comparison to the 2013-14 period when that figure stood at 54 reports. It is also key to note that 14% of the reports published during the 2015-6 period were published for the first time.

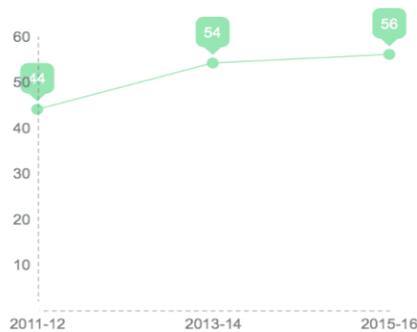


Diagram 7 Number of Sustainability Reports in Greece

Most of these reports (77%) were completed using GRI reporting standards, with only 44% of the companies publishing sustainability reports seeking external certification for their report.

absence of such policies.

CSE notes that the majority of the companies producing a CSR report operate in the finance, transportation and insurances sectors.

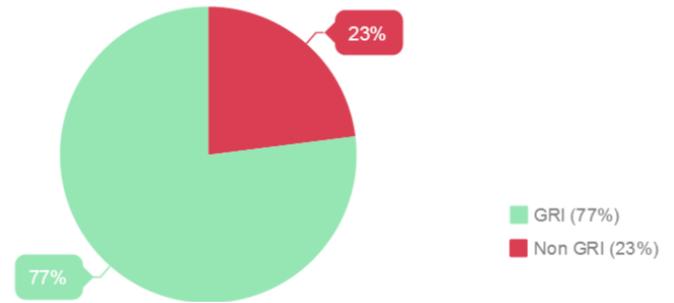


Diagram 8 Organisations using external certification for their CSR reports

Furthermore, the companies producing a report employ more than 140,000 employees and have an annual turnover of over 42 billion Euros.

Nonetheless, most of them have important shortcomings like the lack of external certification, the lack of setting corporate targets, minimal emphasis with regards to stakeholders and the lack of clarification for ways to achieve the targets set, among other issues.



Diagram 9 Usage of GRI standards for Sustainability Reports

According to the Centre, the level of CSR reporting in Greece indicates the level of CSR in general within the country, which is still far behind the world leaders in CSR (CSE, 2016). The report concludes that The report concludes that it is important for CSR in Greece to follow international guidelines, particularly on issues like external certification, the process of communication with all the stakeholders as well as the process of setting corporate targets (CSE, 2016)

11. CSR in Education and Training

Up until recently, CSR Education or Training was not taught in any form in Greece, however, things are gradually changing. CSR has been introduced in Universities across Greece with CSR modules on offer in all the business departments of all major universities (all universities are public) in Greece. Moreover, training programmes which are solely dedicated or include elements of CSR have been introduced by certain non-governmental organisations in Greece, particularly CSR Hellas.

11.1. CSR in Greek Universities

In recent years, initially at postgraduate and eventually at undergraduate level, some Greek universities have begun offering courses in Business Ethics and Corporate Social Responsibility, mainly through elective courses. In most cases, these topics were covered fragmentarily by the efforts of some professors who were attempting to give a dimension of the subject to students in other courses. Today, the subjects of Business Ethics, CSR and Sustainable Development are taught independently in the following university programs:

SUBJECT	LEVEL	DEGREE	UNIVERSITY
Business ethics and responsibility	Undergraduate	Marketing and communication	Athens University of Economics and Business
Social Entrepreneurship	Undergraduate	Marketing and Communication	Athens University of Economics and Business
Marketing of social enterprises and NGO	Undergraduate	Marketing and Communication	Athens University of Economics and Business
Business Ethics	Undergraduate	Business Administration	University of Piraeus
Practical CSR in Education, Corporate Governance, and Business Finance	Undergraduate	Accounting and Finance	University of Macedonia
Corporate social responsibility	Undergraduate	Marketing and Operations Management	University of Macedonia
Social Issues and Business Practices	Undergraduate	Communication Media and Culture	Panteion University
Business Ethics	Undergraduate	Communication Media and Culture	Panteion University
Economics of Sustainable Development	Undergraduate	Environmental Engineering	Dimokriteion University of Thrace
Business Ethics	Undergraduate	Accounting and Finance	Athens University of Economics and Business
Business Ethics	Undergraduate	Shipping and Business	Aegean University
Corporate social responsibility	Postgraduate	Marketing and Communication with New Technologies	Athens University of Economics and Business
Business Ethics and Corporate Governance	Postgraduate	International MBA	Athens University of Economics and Business
Environmental Governance and Sustainable Development	Postgraduate	International and European Studies	Panteion University
Business Ethics and Corporate Social Responsibility	Postgraduate	MBA	ALBA
	Postgraduate	Sustainable Development	Harokopio University
	Postgraduate	Environmental Protection and Sustainable Development	Aristotle University of Thessaloniki
	Postgraduate	Environment and Sustainable Development	National Technical University of Athens

Table 3 The teaching of CSR and sustainable development in Greek educational institutes

In addition, many universities and technological institutes include aspects of CSR, Corporate Ethics and Environmental Management in their interdisciplinary management modules at both undergraduate and postgraduate level.

It is important to note that three Greek universities have successfully managed to develop innovative and non-conventional methods of promoting CSR practices through their courses. These initiatives are extremely important for the promotion of CSR in Greece, and put Greece in the fore front of academic CSR not only regionally, but also within the EU.

The University of Macedonia is the first in Greece and one of the few in Europe, to design and implement a System of Environmental Management and Control based on the European EMAS standard under the auspices of the EMAS-EDIN/LIFE02 Programme. Furthermore, the International MBA of the Economics University of Athens is an International Interdisciplinary Masters Programme, which provides students with the opportunity of choosing one of eight different thematic approaches. Undoubtedly, the programme, which has been going on for more than a decade, has an international orientation with profound successes and over the past five years, the MBA is participating in the UN Global Compact Initiative by implementing its 10 principles. Finally, The Aegean University is one of the few Universities in Greece with an independent Environmental Studies Department. The Department runs a Workshop on Environmental Management and Policy, which has actively supported the drafting and design of the University's Environmental Strategy. In the context of this strategy, the Workshop has developed a number of environmentally friendly initiatives that are

implemented in Mytilene in collaboration with other bodies and organisations.

11.2. CSR in Training Programmes

CSR Hellas along with Centre of Continuing Studies and Lifelong Learning of the University of Athens has developed the "Business Responsibility in Practice" e-course (CSR Hellas, 2015). This course is designed in an accessible manner aiming to help Greek enterprises, irrespective of their size or business sector, to grasp and understand the meaning and importance of responsible entrepreneurship and ethical business practices, and how these terms can be applied in their own business situation.

The course offers the opportunity to the participating businessmen to understand that the efficiency, effectiveness as well as the innovation of a business are in sync and can be successfully combined with the European and International regulations on CSR and Responsible business practices. The course also gives extensive emphasis on the stakeholder aspect, which is extremely vital for Greece since it is an aspect that often remains side-lined (CSR Hellas, 2015). In specific, the course develops issues like stakeholder engagement and dialogue. The course also delves into the tools at the disposal of Greek businesses to form a sustainable and successful business strategy centred around sustainability, focusing on the optimisation of Corporate Governance and the business' internal structures towards that end. In addition, the course attempts to practically explain ways and methods by which a business can involve employees, partners, clients, suppliers and others in its efforts to become a sustainable and responsible business (CSR Hellas, 2015). The course essentially aims to

give an answer to the question “What is the contribution of an enterprise to Society and local communities?” (CSR Hellas, 2015).

Upon the completion of the course the student will have the necessary knowledge and methodological tools which will allow his

business to be compliant with the contemporary requirements set by modern society regarding transparency and ethical management, whilst being able to develop a holistic approach and strategy on the issue of sustainable growth.

12. Sustainable Public Procurement

12.1 OECD Study on the Restructuring of the National Public Procurement System

Over the past few years the Greek government moved forward with a complete overhaul of its public procurement system with the help of the OECD. This led to the transformation of the Greek General Secretariat of Commerce (SGC) into the national central purchasing body, with the new organization chart of the SGC now incorporating OECD targeted restructuring recommendations. These measures have increased the efficiency and sustainability of the public procurement process.

This effort has begun with Greece's economic adjustment agreement with its international lenders, which required the country's commitment to the implementation of procurement reforms (OECD, 2015). However, reforms were found to be challenging because of the critical condition of the state's public finances along with the country's increasingly fragile and unstable political situation. Therefore, the Greek Government along with the European Commission's Task Force for Greece requested the involvement of the OECD. In addition, the Ministry of Administrative Reform and e-Government of the Hellenic Republic and the Organisation for Economic Co-operation and Development moved forward with the signing of a Contribution Agreement in the last quarter of 2012 that would allow the OECD to produce a report with the aim of measuring and reducing administrative burdens in 13 key sectors of the Greek economy (OECD, 2014b).

The report provided independent assessment by utilising the Greek modification of the internationally-recognised Standard Cost Model (SCM), in its effort to "identify shortcomings and unnecessary administrative burdens for business in the regulatory environment that hinder the functioning of markets, damaging long-term growth and limiting benefits to corporate and household consumers". It is key to explain the methodological approach of the SCM at this point. The SCM is essentially a method that allows for the determination of administrative costs for business imposed by regulation. This is achieved by dissecting regulations into a range of manageable components that can be measured (OECD, 2014b). The SCM does not address or question the policy objectives of each piece of regulation. Hence, the measurement and analysis focus only on the administrative activities that need to be completed to comply with regulation and not on the possible benefits resulting from the regulation in question (OECD, 2014b)

Economic recovery in any country is to some extent hindered by the quality of the regulatory framework in place. In 2006, the European Commission estimated that administrative costs amounted to approximately 6.8% of Greek GDP, and that a reduction of 25% in administrative costs in Greece might yield benefits of an increase of up to 2.4% of GDP by 2025 (OECD, 2014b). According to the report, which included interviews with businesses and experts, "the information obligations selected for public procurement form the third largest proportion of administrative costs and burdens in this project". These obligations represent a total

administrative cost of EUR 393.13 million to businesses in Greece, which is considered as an administrative burden, because there are no business as usual costs which businesses would be likely to continue to incur if the obligations did not exist (OECD, 2014b).

The report made a number of quantified recommendations including some measures

which result from the implementation of public procurement reform included in the Memorandum of Understanding signed by the Greek Government and its international lenders. The following recommendations were introduced in the form of an action plan to reduce administrative costs and burdens in the selected public procurement obligations:

Recommendation	Reduction in administrative costs (€)	Reduction in administrative burdens (€)
Codify and simplify public procurement law and regulations, maintain their stability and provide guidance to businesses	11.892.156	11.892.156
Increase use of framework agreements (based on a 10% reduction in number of procurement tenders)	38.161.847	38.161.847
Consolidate demand within and between public bodies (based on a 10% reduction in number of procurement tenders)	38.161.847	38.161.847
Publicise, enforce and improve the single publication point for all public contract advertisements/notices	3.964.052	3.964.052
Electronic and free-of-charge tender documents	38.533.361	38.533.361
Supporting information: require only a self-declaration at the bid stage	31.662.378	31.662.378
Supporting information supplied: Minimised, pre-defined and from a standardised menu	9.366.392	9.366.392
Supporting information and bid document electronically: Allow electronic submission of bid and related documents (even outside end- to-end e-Procurement)	8.435.768	8.435.768
Supporting information submitted by the bidder: Reduce re-submission of supporting evidence to the same contracting authority	3.799.485	3.799.485
Further standardise tender documents	3.964.052	3.964.052
Streamline the registration and renewal requirements for registry of businesses that undertake public works	3.113.585	3.113.585

Table 4 OECD Recommendations for the lessening of administrative costs in Greece (OECD, 2014b)

Apart from the drafting of the report, the OECD implemented a programme “combining quick

wins and sustainable home-grown improvements providing a practical approach”

(OECD, 2015b). The programme's duration was 9 months and led to the training of 100 public officials from at least fourteen Ministries and all major independent procurement, policy and oversight bodies through a series of workshops. These workshops were led by leading European Union public procurement experts from several EU countries including Austria, Belgium, Croatia, France, Italy and Portugal. All Greek officials who attended the workshops could increase their knowledge capacity on public procurement procedures by conducting procurement exercises and sharing experiences with colleagues and officials from other government agencies and across the EU.

A key reform introduced by OECD during this process was the transformation of the Greek General Secretariat of Commerce (SGC) into the national central purchasing body by. Consequently, the SGC is now the only agency responsible for the award of agreements regarding goods and services, thus increasing the effectiveness and efficiency of the public procurement process. This process was enabled by the introduction of a new organigram for the SGC in August 2014, which now incorporates OECD targeted restructuring recommendations. Moreover, the management and communication strategy for the organisation changed and a step-by-step manual for framework agreements was introduced that will allow for continuity, clarity, efficiency and sustainability in the public procurement procedure.

The process introduced has yielded significant multi-level outcomes for the procurement procedure of the Greek public administration. First of all, it will allow public administration to gradually build trust with regards to its procurement procedure by focusing on and

addressing real needs. Moreover, as a direct result of the procedure the Greek government has proceeded to much needed reforms by supporting changes in procurement governance culture, with important communication channels between institutions working on aspects of procurement for the first time being established for the first time.

These institutions are the Health Procurement Committee, the Single Public Procurement Authority, the Hellenic Competition Committee, the National Anti-Corruption Coordinator and the Inspectors-Controllers Body for Public Administration. Additionally, the programme was successful in creating strong links with procurement stakeholders in Greece through the launch of an ongoing dialogue between the private and public sectors (OECD, 2015b). This has been achieved through the organisation of "meet the suppliers" panels, as well as training on OECD work on fighting bid-rigging, in close cooperation with the Hellenic Competition Committee (OECD, 2015b). Finally, the programme raised public awareness in OECD's work by presenting the OECD in the Athens University of Economy and Business (OECD, 2015b). All of these will allow for an efficient and sustainable public procurement procedure in Greece.

12.2 Institutional and Legislative Framework for Public Contracts

Sustainable public contracts are the public procurement of products that incorporating environmental, social and economic features. On August 2016, was published the L.4412/2016 on Public Procurement,

Procurement and Services, incorporating the 2014/24 / EU Public Procurement Directives and 2014/25/EU on the procurement of entities operating in the water, energy, transport and postal services sectors.

The L.4412/2016 includes directions concerning the integration of both environmental and socio-economic features into public procurement. In particular:

- Enactment of a horizontal compliance clause for the contractors with the current environmental, socio-economic and labor provisions. (Article 18)
- Use of Technical Specifications to meet environmental and socio-economic requirements (Article 54)
- Use of marks which indicates to the authorities to ask for a certain compliance certification with environmental or social characteristics
- Use of contract award criteria which incorporate either qualitative or economic environmental and social criteria (Article 86)
- "Life-cycle cost" of a product, a service or a project. This calculation is related to internal costs such as acquisition, use, maintenance and end-of-life costs, such as collection and recycling costs. In addition it is related to costs due to external environmental factors such as Greenhouse gas emissions costs and other pollutants as well as climate change mitigation costs (Article 87)
- Possibility of imposing special conditions in the execution of the contract on the fulfillment by the contractor of the obligations which arise from the applicable environmental, social and labor law provisions (Article 130)
- Award of exclusive contracts to protected productive workshops, Limited Liability Social Cooperatives, Integrated Social Cooperative Enterprises, etc. (Article 20)

13. Socially-Responsible Investment

In direct contrast to other European countries, social economy and social entrepreneurship are still young concepts in Greece, with the country being currently unable to exploit most of the vast potential of social economy in the realm of job creation the sustainable development of local economies and societies. This is owed to a large extent to the fact that the implementation of policies and practices concerning social economy is currently at a basic level, remaining underdeveloped for the time being. According to the European Social Innovation Research' (2012) "Today, there is a great need for Greece to reinforce its social economy. The high rates of unemployment, the austerity measures, and the reductions in wages, pensions and social services have created the need for the enhancement of social economy and social innovation that can offer alternative solutions to the Greek society."

Despite the fact that a notable and substantial effort has been made on a scientific level, the design and implementation of social economy policies and practices is still at an elementary level (Kotalakides and Parlalis 2010). Another factor that affects the progress of social economy in Greece in a negative manner is that the Awareness and visibility with regards to the sector is still very low. This is the case for civil society as well as on the public administration level, with any further development being more correlated to EU Structural Funds support. The aim of this section will essentially outline the institutional framework concerning social economy in Greece and will then look into the case of the successful street magazine "Shedia".

13.1. Institutional framework

The institutional framework regarding social economy consists of law No 2716/99 "Development and modernisation of mental health services", of the new law 4019/2011 on "Social Economy and Social Entrepreneurship", and the L.4430/2016 on Social and Solidarity Economy which are shortly presented below.

13.1.1. Law No 2716/99

The first law concerns Limited Liability Social Cooperatives (KoiSPE). These cooperatives form a special category of cooperatives because they are legal entities of private law with commercial faculty supervised by the Ministry of Health and Social Solidarity as mental health units. Their goal is the socioeconomic integration and labour market inclusion of persons with mental illnesses. The law states that the individual members of KoiSPE fall into three categories: a minimum 35% are mentally ill persons, a maximum 45% are mental health professionals and a maximum 20% are third actors. All members can obtain only one (1) mandatory share in the cooperative and multiple optional shares. However, only the first and second categories enjoy voting rights.

KoiSPE take an interest in the tourism, environment, agriculture and services provision sectors while their activities are concerned with the nutrition/catering and cleaning services, recycling, marketing of gifts and local goods, support of people with disabilities along with agricultural production/beekeeping and joinery (Katsikarou, 2011).

By law, the institution of KoiSPE, is treated in a highly favourable manner by the State. In specific the State offers several financial incentives, e.g.: social benefits for patients that are members, Tax incentives such as the exemption from income tax and municipal taxes, etc, as well as business incentives like the employment of mental health professionals without burdening KoiSPE, trilateral programme contracts, favourable regime for awarding contracts by public entities and local authorities.

By 2012, 16 KoiSPE had been established of which 12 were funded by the Operational Programme "Health and Welfare 2000-2006" of the 3rd Community Support Framework with 5.2 million EUR (Balourdos and Goermas, 2012). KoiSPE' have led to the reduction of discrimination and social exclusion by creating hundreds of jobs, 200 of which for the mentally ill. Katsikarou (2011) claimed that the total number of KoiSPE members exceed 2,000 individuals whilst the number of employers was greater than 400.

Natioulas (2012) also states that the financial assistance provided by EU Structural Funds, including the Community Initiatives HORIZON and EQUAL, have considerably contributed towards the gradual realisation of psychiatric de-institutionalisation in Greece. He also supports that the received funding from the EQUAL programme for the creation of a nationwide technical support structure, which, through business consultancy and organisational counselling, was critical in laying the basis upon which the newly-created KoiSPEs were established.

However, KoiSPE Chios "Orion", (2011) supports that in the 12 years of implementation of the law 2716

/99, the KoiSPE institution had experience only limited development with large geographical areas of the country lacking a similar structure. Moreover, the bulk of their businesses involve the provision of services, as the risk is lower and yet the majority of the businesses remain economically non-viable with very little operating time.

13.1.2. Law 4019/2011

The Law 4019/2011 on "Social Economy and Social Entrepreneurship" defines Social Economy as *"the sum of economic, entrepreneurial, productive and social activities, undertaken by juridical entities or associations whose statutory aim is the pursue of collective benefit and the service of wider social interests"* (Art 1). In addition, it introduces the Social Cooperative Enterprise (KoinSEP) as an entity of Social Economy. Subsequently, Article 2 identifies KoinSEPs as civil cooperatives with social purpose possessing entrepreneurial capacity by law, having individuals or juridical entities as members, participating with one vote regardless of the cooperative shares they possess. Furthermore, Article 2 defines the fields of activity needed for an entity to be identified as belonging to Greek Social Economy.

In specific, Law 4019/2011 categorises KoinSEPs in accordance with the divergence of establishment needs and needs for incentive provision by essentially scaling the advantages and benefits based on the type of KoinSEP. The law permits the participation in the corporate form of natural and/or legal persons. For a KoinSEP to be established seven members are required, of which sixty percent (60%) are individuals and workers. The law also sets out the Organisational Governance bodies and procedures including the General Assembly, the

Steering Committee, which is a three-member committee that is elected by the General Assembly (Chrysakis 2012, Geormas 2012,).

It is key to note that Local Administration Organisations and Legal Entities of Public Law are not allowed to participate in KoinSEPs, apart from integration KoinSEPs. Profits are only distributable to members as long as these are also employees. In that case, up to 35% of the profits may be distributed to them, a 5% should be reserved while the remaining 60% should be invested in the creation of new jobs and the promotion of KoinSEP's activities (Art. 7).

The specific motives to start up a KoinSEP are the following:

- i. A KoinSEP is not subject to an income tax for the part of its profits which is placed in reserve and its activities.
- ii. The part of KoinSEP profits distributed to its employees is subject to a discharge resulting from withholding income tax, according to the applicable tax rate on the first band of income after deduction of the tax-free amount under Art. 9 (1) of L. 2238/1994 in force.
- iii. The profits made by the KoinSEP and its employees who belong to vulnerable social groups are discharged by effect of the retention of tax;
- iv. KoinSEPs can gain access to funding by the Social Economy Fund;
- v. They may have access to funding provided by the Hellenic Fund for Entrepreneurship and Development;
- vi. They may be eligible under L. 3908/2011 on "boosting private investment in economic development,

entrepreneurship and regional cohesion”;

- vii. They may be eligible under entrepreneurship support programmes, OAED (Greek Manpower Employment Organisation) work support programmes and all kinds of active employment policies;
- viii. They may conclude programme contracts with the public sector, the wider public sector and first- or second-level local authorities.

According Natioulas (2012) KoinSEPs can gain access to funding provided by the "Social Economy Fund and the "National Fund of Entrepreneurship and Development". Nevertheless, it is not clear yet if all existing cooperative entities can take advantage of these funding opportunities (Balourdos and Goermas, 2012).

Planning, coordination, monitoring and evaluation policies concerning Social Economy are primarily implemented via the Special Service for Social Inclusion and Social Economy which is falls under the jurisdiction of the General Secretariat for the Management of European and other funds at the Ministry of Labour, Social Insurance and Welfare.

According to the Greek legislation, social enterprises ought to be registered in the registry of Social Entrepreneurship, kept by the Ministry of Labour, Social Insurance and Welfare in order to benefit by any favourable law provisions. The Ministry audits the respective records and documents, unless protected by professional confidentiality. By 2012 there were more than 90 Social Cooperative Enterprises (KoinSEP) in the registry with more than 900 members, the majority of which have a collective and

productive nature (Balourdos and Goermas, 2012).

13.1.3. Low 4430/2016 Social and Solidarity Economy

After the first years of the implementation of Law 4019/2011, weak points and shortcomings were observed in order to achieve the aims of the law, namely the impetus and support of the particular sector of the economy. In October 2016, the new enhanced Law 4430/2016 on Social and Solidarity Economy was passed. More specifically, the ultimate goals of this Law are:

1. The diffusion of the social economy into all potential sectors of economic activity
2. Create a flexible and attractive environment for productive self-management to contribute to social progress and fair economic development
3. Promotion of collective good and social benefit as the core of the social economy
4. Developing substantially the consultation, participation and collective decision with the social partners and the bodies of Social Economy on issues that regulate the political, legal and administrative field

The basic features of the enhanced Law are:

- ❖ The scope of the social economy players is broadened, with the possibility offered to non-KoinSEp to integrate into the institutional framework of the social economy
- ❖ The criteria and the conditions for inclusion in the different categories of social economy entities are clarified
- ❖ Simplifies the process of registering and modifying Articles of Association.

- ❖ Adequate legal basis for establishing financial and other incentives is provided. The Social Economy Fund is set up, with the aim of funding programs and actions to support Social Entrepreneurship
- ❖ The terms of participation, voluntary work and, more generally, relations between members and employees with social economy players are clarified
- ❖ Job creation clauses are foreseen by the Social Economy organizations, which have significant economic activity.
- ❖ The Employee Cooperative, a flexible legal form, will be established as a key lever for the mobilization of social entrepreneurship and social innovation in our country. This legal form seeks to exploit bankrupted or abandoned companies
- ❖ It is envisaged to create and activate a tool for measuring the social impact of the agencies so that they can evaluate their effectiveness, monitor, control and exploit good practices
- ❖ It is possible to create associations of Social Entrepreneurship players
- ❖ A National Commission and a Coordinating Committee for Social Economy are established. This reinforces the strategic planning and social dialogue on the Social Entrepreneurship issues
- ❖ Ensure continuity and smooth transition of existing social enterprises into the new framework, without "cumbersome" administrative procedures.

A Special Secretariat for Social Economy is established at the Ministry of Labor, Social Security and Social Solidarity with the main task of designing and implementing the government policy for Social Entrepreneurship.

13.2. Shedia Street Magazine

The Shedia Street Magazine is one of the first successful social Economy initiatives in Greece. The magazine's publication and distribution is run by "Diogenis NGO", a non-Governmental Organisation, based in Athens, which was formed in 2010 with the goal of aiding homeless and socially excluded individuals in their efforts to integrate into Greek society (Shedia, 2017a). The organisation's fundamental initiatives are the publication of the magazine along with the supervision of the Greek national homeless people's football team, being responsible for its participation in the annual homeless people World Cup. In the context of these efforts the, NGO organises various social, cultural and sport events around across the country including concerts, photo exhibitions, conferences, film festivals, football tournaments etc.(Shedia, 2017a).

The magazine as well as the national homeless people team are geared towards the provision of fundamental support to homeless people,

"rough sleeper" and socially excluded individuals who have been unemployed for more than 3 years. The NGO is essentially attempting to help the miner integrate in society.

As for the magazine itself, "Shedia" is currently the only Greek street magazine and is a member of the International Network of Street Papers-INSP, a network with a membership of more than 122 street magazines, across 41 countries, employing approximately 14.000 homeless and unemployed individuals with 6.000.000 readers(Shedia, 2017b).

"Shedia", like all street magazines internationally, is not for sale in the common press distribution centers i.e. kiosks, marketplaces etc. Instead, it is sold exclusively by certified vendors, who are members of socially excluded and vulnerable groups: homeless, unemployed and in general by people who live below the poverty line. The magazine has a price tag of 3 Euros of which 50% is paid directly to the vendor (Shedia, 2017b). The people behind the magazine hope that this initiative will help its vendors to look at life in a positive way once more, helping them escape social discrimination, exclusion and provide them with a decent source of income.

14. Financial Obligation and Anti-Corruption

One of the key chronic issues that has served a great deal in bringing Greece into the current social and economic crisis is none other than corruption. As part of the reforms implemented by the Greek state on the aftermath bailout agreements of 2010 and 2012 with the IMF and the EU the Greek government agreed to take necessary steps to tackle corruption. As we have seen above, this process included the reform of the Greek Public procurement procedure, a process which in Greece was known for its corruption. Moreover, the Greek Government, with the help of the European Commission Task Force, has begun to take necessary steps in the fight against corruption. Currently, Greece ranks 69th among 171 countries in Transparency's International Corruption Perception Index for 2016 with the low ranking of 44, indicating that most Greeks feel that corruption is still a serious problem within their country (Transparency International, 2016).

In late 2012, Greek authorities and the European Commission Task Force jointly introduced Road Map on Anti-Corruption as the foundation for a thorough and comprehensive national strategy (European Commission, 2012). This anti-corruption strategy was subsequently formulated by Greek authorities in early 2013 with the inclusion an action plan (Hellenic Ministry of Justice, 2013). This was a significant move towards addressing the great challenges Greece in the field of corruption, especially in terms of an effective and efficient coordination in this area. For this matter the plan created a position of a national anti-corruption coordinator with the task of

overseeing the implementation of plan (Hellenic Ministry of Justice, 2013).

14.1. Legal framework

In accordance with the anti-corruption legal instruments of the Council of Europe, Greek law covers all forms of corruption and trading in influence offences. The provision and scope of criminal law regarding corruption offences allows for the prosecution of all elected and appointed officials, and any other public officials if needed. Nonetheless, Council of Europe's Group of States against Corruption (GRECO), has pointed out that the Greek legal framework is too complex, scattered among the Penal Code, other domestic laws and the various laws ratifying international instruments, instead of all necessary provisions being centred around one single piece of legislation. This clearly affects the nature, efficiency and effectiveness of the legislation's implementation. Moreover, the legislation providing for criminalisation of corruption-related offences demonstrates inconsistency, with particular reference to the provisions on active and passive bribery and on trading in influence (Council of Europe, 2012). In addition, the OECD has called for further improvement of the rules on foreign bribery and the liability of legal persons (OECD, 2012). These issues highlight the lack of a coherent approach on anti-corruption from the part of the Greek government.

In August 2013, GRECO published its interim second compliance report, reaching to the unfortunate verdict that out of a total 27 recommendations on incriminations and party funding only one was implemented in a

satisfactory manner (Council of Europe 2013).The government has prepared draft legislation with the aim of addressing the current deficiencies and ensuring a streamlining of existing criminal law provisions. The government also introduced short-term amendments to the criminal code in spring 2013 aimed at increasing the sanctions applicable to offences of active and passive bribery and bribery of a judge. By 2015, GRECO noted in its third interim report on Greece that “Greece has now implemented satisfactorily or dealt with in a satisfactory manner in total nineteen of the twenty-seven recommendations contained in the Third Round Evaluation Report. Of the remaining recommendations, six have been partly implemented and two not implemented” (Council of Europe, 2015).

14.2. Institutional framework

The institutional anti-corruption framework shares the same level of complexity with the legal framework. The institutions concerned with the fight against corruption are the General Inspector of Public Administration, specialised departmental inspection bodies or units within agencies and ministries, the Office of the Commissioner General of the State, the Financial and Economic Crime Unit (SDOE), the offices of public prosecution specialising in corruption recently established in Athens and Thessaloniki, the Financial and Economic Crime Prosecutor's Office, the Independent Authority to Combat Money Laundering, the internal affairs unit of the Greek police, the Supreme Court of Audit and the Ombudsman. The main issue here is the lack of sufficient inter-agency cooperation raising fundamental questions on the effectiveness of the entire system to rise up

against corruption. In order to address these concerns, a national anti-corruption coordinator was appointed in mid-2013.

14.3. Law enforcement and judiciary

The judiciary has recently taken steps to improve its track record on corruption. In view of recent high-level cases, including cases against former ministers and mayors, have demonstrated better and more effective handling of corruption cases by courts leading to the enforcement of severe sentences. In addition, to the general prosecutor's office, Greece has established two specialised prosecution services linked to the anti-corruption fight: the prosecution service responsible for economic crimes set up in 1997 and the prosecution service in charge of corruption offences, which was established in 2011. Prosecution services moved to a further specialisation in 2013 with the setting-up of additional specialised offices of the public prosecutor against corruption with the task of overseeing and coordinating investigations of corruption. The first two specialised prosecution offices of this kind were established in Athens and Thessaloniki, the two largest jurisdictions of the country with the highest number of complex corruption cases.

14.4. Opinion polling and statistics

14.4.1. Perception surveys

In the 2013 Special Eurobarometer on Corruption 99% of Greek respondents considered corruption to be a widespread problem in their country (EU average: 76%), with 63% sharing a belief that that it affects their daily lives (EU average: 26%) and 80% believing that favouritism and corruption hinder

business competition in Greece (EU average: 69%) (European Commission, 2013). 93% consider that bribery and the use of connections as the easiest way to obtain a job within the public sector (EU average: 73%). In most cases, these are the highest percentages in the EU. 95% believe that corruption exists both at regional and local level in Greece (EU average: 77%).

14.4.2. Experience of corruption

The 7% of the Greek respondents to the 2013 Eurobarometer survey admitted that over the past year they were asked or expected to pay a bribe for services (EU average: 4%) (European Commission, 2013). According to the last Transparency International Survey for petty corruption in Greece, which was conducted in 2012, the extent of domestic petty corruption has decreased significantly both in the Public and the Private sector. It was the third consecutive year, since 2010, that corruption is

descending. In comparison to 2012, the percentage of corruption in 2013 is 15.1% lower (while in 2012 15.7% shrank during the previous year) (Transparency International, 2013).

14.4.3. Business surveys.

According to a Eurobarometer business survey, 89% of Greek businesses (EU average: 73%) and 80% of the respondents from the general population (EU average: 69%) believe that favouritism and corruption hamper business competition in Greece. 92% of companies consider that bribery and the use of connections is often the easiest way to obtain certain public services (EU average: 69%) (European Commission, 2013). 66% of business people (EU average: 43%) believe that corruption is a problem for their company when conducting business in Greece and 67% consider patronage and nepotism as an obstacle (EU average: 41%) (European Commission, 2013).

15. CSR approaches to Tackling Climate Change and Environmental Sustainability

Greece has not utilised CSR approaches to tackle climate change and Environmental Sustainability to a great extent. Nonetheless, the position of Greece as a European “hotspot for biodiversity” (Legakis, 2010) and the prominence of agriculture in regional economies across Greece, including the Cretan economy, along with the pressure imposed on the environment by the tourist industry,

highlight the need for the Greek State to consider CSR approaches as a key tool in this process. Within this section the main policies and initiatives undertaken by the Greek government concerning the environment will be presented along with the main challenges for Greece according to the European Environment Agency.

15.1. Policies and initiatives

The following policies have been introduced by the Greek governments in recent years:

- i. The Law 4014 determines the environmental licensing procedures for projects and activities. For its implementations, various procedures were introduced, which ensured a higher quality of environmental terms, a reduction in administrative burdens, the elimination of dual licensing, the improvement in quality of environmental assessment reports as well as greater legal certainty.
- ii. The Greek Government introduced National Waste Management Plan (NWMP)(Watson Warley & Williams, 2015) in 2015 and aimed at:
 - ❖ the generation of waste per capita to be reduced drastically;
 - ❖ 50% of the aggregate Municipal Solid Waste (“MSW”) to be prepared for re-use and to be recycled by collecting

recyclables and bio-waste separately;

- ❖ the recovery of energy to act as a complementary treatment option when all other recovery options will have been exhausted;
- ❖ landfill to constitute only the final treatment option and to be limited to less than 30% of aggregate MSW quantities

The new NWMP is founded on the principle of re-allocating waste management to a municipal level, placing the responsibility for separation at source and recycling on the municipalities by utilising small-scale units, encouraging the community’s participation, the targeting of advanced waste management techniques and, as an overarching principle, maintaining waste management in public hands. These will result, according to the plan, reduced costs, local communities reaping the profits from waste management by offering appropriate

- financial incentives whilst leading to the creation of 16,000 new jobs. Moreover, the state will bring the mostly private-run alternative waste management under public control.
- iii. The Greek Government introduced a National Waste Prevention Programme in 2014. The Greek waste prevention programme includes a variety of concrete measures that will be conducted with the aim of achieving its objectives. It introduces a series of horizontal and waste stream specific measures, necessary steps in terms of reforming the existing regulatory Framework along with promotional actions (European Environment Agency, 2016).
 - iv. In terms of water the Greek Government is currently at the process of adopting the River Basin Management Plans (RBMP) for the 2016-2021 period. Greece has established a national monitoring programme to assess the status of both ground and surface water. The programme monitors a series of biological, general physicochemical, and specific chemical parameters. In addition, it also monitors priority pollutants based on the Directive 2008/105/EC. The monitoring network includes more than 2000 monitoring points and it has been in operation since 2012.
 - v. Since 2010, the Ministry is also monitoring bathing waters in accordance with Directive 2006/7/EC, demonstrating a high level of compliance with over 99,4% of Greek waters rated as "excellent and good quality" out of 2162 bathing waters monitored in 2015 (Hellenic Ministry of Environment and Energy, 2016).
 - vi. On the issue of national energy planning, the main drivers of this strategy will be the reduction of the country's dependency on imported energy, maximisation of renewable energy usage, with the aim of achieving a significant reduction of GHG emissions by 2050 and reinforcing consumer protection at the same time.

15.2. Key Environmental issues

According to the European Environment agency the environmental issues with growing importance facing Greece are the following (European Environment Agency, 2015):

- ❖ Greece needs to adapt to the impacts of climate change and move towards energy sustainability whilst tackling climate change. The Ministry of Environment, Energy Climate Change is working towards the development of a national strategy. The Agency points out that the actions to be undertaken need to address climate change and must involve a change in the current growth model towards a sustainable, green economy and low or zero carbon emissions with the usage of modern technology.
- ❖ Greece should make prudent choices in terms of Managing and protecting the natural environment in conditions of

economic crisis. Greece hosts a high diversity of species and ecosystems and their protection should represent a high priority for the Ministry.

- ❖ Finally, the management of the marine and coastal environment is vital for Greece due to the country's large

coastline and nature as a marine state. The Ministry needs to make use of the tools of the Marine Spatial Planning, Integrated Coastal Zone Management and the policy addressing erosion and the EU Strategy for the Adriatic and Ionian Region.

16. Conclusion

In conclusion, Greece currently finds itself in an embryonic state with regards to CSR. Nonetheless, moves are made towards the right direction as indicated by the consultation of the National Action Plan on CSR and the compulsory disclosure of non-financial items in the Management Reports of public interest entities and the growing number of sustainability reports that are issued. However, for CSR to be successfully implemented in Greece it is both vital and necessary to include SMEs in the process since they form the predominant form of enterprise within the national economy. It is evident that without them CSR in Greece will only have limited impact and reach. Therefore, the Greek State needs to promote CSR across the country and within the business world with particular focus on SMEs. In this process the help of experienced non-governmental actors like CSR Hellas and the Corporate Responsibility

Institute among others will greatly aid the process.

Greek SMEs need to first and foremost understand the holistic nature of CSR as a management philosophy since on many occasions enterprises in Greece use the term CSR to simply refer to their charity work. In addition, CSR must be presented and promoted to SMEs across the country in a way which highlights the long-term advantages of CSR, pursuing them to follow its practices and principles. Last but not least, it is key for the part of the state and the EU to expand initiatives like Road-CSR and allow funding to flow towards Greek SMEs, because the dire straits, in which the average Greek SME currently finds itself due to the ongoing economic crisis, are a limiting factor when it comes to the implementation of CSR.

17. ANNEX: Best practices in Greece

1. Get Busy, Microsoft Hellas and the Hellenic Professional Informatics Society

Get Busy is the initiative developed by Peoplecert, Microsoft and the Hellenic Professionals Informatics Society – HePIS and a part of Microsoft’s Youthspark Global Program. Get Busy was designed to help young people aged 18-27 test their skills through an online quiz and improve their know-how through an informative portal which offered ‘How to’ tips on areas such as CV and interview techniques, presentation skills, basic principles of entrepreneurship and fundraising techniques, as well as on basic ICT skills based on the globally recognized ECDL certification. Within four months, 11,500 people took the quiz while 50,000 visited the portal and 14,500 clicked on the Get Busy Facebook page. The 10

winners will receive scholarships for graduate and post graduate studies from the ALBA Graduate Business School and The American College of Greece, ECDL certifications and professional development seminars.



Image 5 The 10 winners of Get Busy 2015

2. Athens Data Centre Campus, Lamda Helix

Lamda Hellix believes that energy management and efficiency is the first and most important step towards long-term sustainability. Improving its energy efficiency is a continuous process, which includes both design and operational initiatives. In fact, Lamda Hellix, as a member of EU Code of Conduct, has been collecting data related to energy consumption from 2009. The measurement process includes an expanded network of measuring units, providing real-time data for further analysis. Consumption data are combined with infrastructure operation data whilst this comprehensive

architecture of power consumption and operation of infrastructure is used to create KPIs and to model the energy efficiency, in order to define the cause of high consumption and to implement techniques and strategies. Lamda Hellix is committed to resources conservation, whether it is energy consumption or carbon footprint. Its practices have been recognised worldwide, based on the strictest criteria. The Athens Data Center Campus includes two of the most modern and environmentally friendly data centers worldwide, certified with Leadership in Energy & Environmental

Design - LEED, the most recognized international certification system for "green" buildings which was developed by the U.S. Green Building Council. LEED certifications confirm the design, the construction, the operation and the maintenance of facilities by applying the principles of sustainable development aimed at improving the energy and environmental performance of a building. The Athens-1 Data Center is the

world's first data center to receive LEED v4 Gold certification for its "green" operation, while Athens-2 is the only Collocation Data Center in the world that has acquired the LEED certification V4 Gold for its design and construction. Lamda Hellix's commitment to environmental protection has been recognized by independent domestic and international organizations, with many prizes and distinctions.

3. Business Coaching Centre, PRAKSIS NGO

PRAKSIS Business Coaching Center is a business development center offering its services completely free of charge. It follows an innovative, holistic approach that provides aspiring entrepreneurs with the knowledge and skills they need to make their business dream a reality. Its aim is to support SMEs, the backbone of the Greek economy, in their struggle to survive, modernize, respond to technological challenges, develop their extroversion and design a sustainable growth plan. There are 3 parallel tools, personalized counseling, business coaching, and group training seminars in each cycle of the program.



Image 6 Session of personalized counseling at the Business Coaching Center

4. Stavros Niarchos Foundation Cultural Center (SNFCC), Stavros Niarchos Foundation (SNF)

SNFCC includes the construction and complete equipment of new building facilities for the National Library of Greece and the National Opera, as well as the construction of the Stavros Niarchos Park, with a total area of 210,000 m². The three main elements of the SNFCC are education, culture and sustainability, and are key preconditions for strengthening the dynamic

perspective of the city and its people and for their integration in the 21st century, in a global context. The SNF covered the total cost of the project, 620 million Euros, and then granted its full management and control to the Greek state. SNFCC has the Platinum LEED certification as a green building, the highest distinction for environmental and sustainable buildings. LEED certification verifies that a building was designed and constructed following rigorous principles of sustainable construction and

environmentally innovative practices that focus, among other metrics, on water and energy efficiency, reduction of CO2 emissions, indoor environmental quality and the rational management of resources. SNFCC is the first cultural project of such scale to earn the LEED Platinum Certification in Europe.



Image 7 External view of the National Opera and the National Library at SNFCC

5. FutbolNet sports training program, FC Barcelona Foundation and SNF

FutbolNet sports methodology uses sport as a neutral platform to tackle social problems and empower children and young people. FutbolNet is a recognized program, demonstrating its positive social impact and the changes it has made in many countries under many different conditions. The FC Barcelona Foundation adapts the FutbolNet methodology to respond to the needs of refugees and addresses issues such as empowering self-confidence, dealing with trauma, respecting, integrating and managing conflict, using dialogue as the main tool. FutbolNet sessions are weekly. More than 3,000 children in Greece, Italy and Lebanon will be the direct beneficiaries of the FCB Foundation Program for Refugees with the financial support of the SNF. The first phase of the program, which began in mid-

2017, will involve 1,300 children and adolescents from refugee camps in Lesbos, Chios, Skaramangas and Athens. These areas were selected because of the large number of children living in the refugee communities there, representing one of the most vulnerable groups affected by the refugee crisis. The second phase of the program will take place in Italy to focus attention on 900 children and teenagers from centers of unaccompanied minors, many of whom have lost their families in war zones or on their journey to Europe. The third country is Lebanon, and in particular the Bekaa valley area. Many of the children in the region have been living in refugee camps for over 5 years and over 70% of children are not going to school.

Click [here](#) to see the video from the 1st event of the program in Lesbos.

6. Oloi mazi mporoume, SKAI Group

This initiative plans and implements, from 2011, actions covering a wide range of areas such as social welfare, health, education and environment. More specifically, it includes actions to concentrate food, medicines and clothes for people in need, scholarships for children who cannot afford their studies, organizing voluntary blood donations as well as actions for environmental protection such as tree planting, watering and cleaning, aiming at the immediate relief of vulnerable social groups and at the protection of the environment. The initiative is based on offers in kind as well as on voluntary work, and money management is prohibited by its statutes. To illustrate its offer to the community, 10,500 training scholarships have been awarded, 5.3 tons of food and 1.7 million beneficial medicines have been collected, 580 forestry volunteers have been involved and 2.7 million trees have been planted.

The "Oloi mazi mporoume" initiative has been awarded by the "Together for the Child" Association to support the aims of the union and has been awarded the European CSR Prize at the "European CSR Awards".



Image 8 Voluntary beach cleaning through "Oloi mazi mporoume"

7. Refugee Code Week, SAP, UNHCR, Galway Educational Center and Greek Universities

The Refugee Code Week is an ambitious program designed to teach basic programming principles to young refugees which is implemented for the first time in Europe and in particular Greece, France and Sweden. The declared objective of the initiative is to strengthen the economic and social contribution of immigrants to local communities and host countries. It is obvious that the question of the integration of refugees in the host countries will remain hot for several more years.



Image 9 Train the trainer workshop in a Athens University of Economics and Business computer lab

The only ways to integrate these people are employment and education. However, it is a prerequisite for the educational process to be done with modern terms and substantial

prospects. One of the most important prospects is the familiarization of young students with new technologies, a skill that is needed in the modern work environment.

The above will become a reality in the near future through the program, while actions

such as specialized educational programs for students and volunteers who will teach refugees have already become a reality through the assistance of the Athens University of Economics and Business and other Universities.

8. Enter Grow Go (egg), EFG Eurobank Ergasias, Coralia

The “egg” programme is a CSR initiative by Eurobank designed and implemented in cooperation with Coralia, that aims to boost young innovative entrepreneurship and improve employment opportunities for young people in Greece. “egg” is an integrated incubation, acceleration and co-

working programme. Participating young entrepreneur teams hosted in fully equipped office premises and enjoy support services for start-ups, effective business training and access to a network of distinguished mentors in order to accelerate their business ideas. The programme runs in yearly cycles.

9. CSR in Action UK, Al-Ahli Holding Group UK

The CSR in Action is an initiative set to develop and enhance the practice and awareness of CSR activities among practitioners and simultaneously augment student conceptual understanding. Through

capacity building mechanisms, the project aims at engaging the private sector, academia, and government entities in formulating strategies that are more responsive to community needs.



Image 10 CSR in Action 2015, UK event

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