

Nuovi equilibri tra natura e società

I servizi ecosistemici
nel rapporto città – montagna

The multiple functions of mountain
areas and regulatory services



Con il gentile sostegno di
Città di Biella, Città Alpina dell'anno 2021
Associazione Città Alpina dell'anno
Con il contributo della
Fondazione Cassa di Risparmio di Biella

CIPRA aderisce alla campagna
No Women No Panel. Con il convegno
annuale contribuiamo all'attuazione della
Convenzione delle Alpi.



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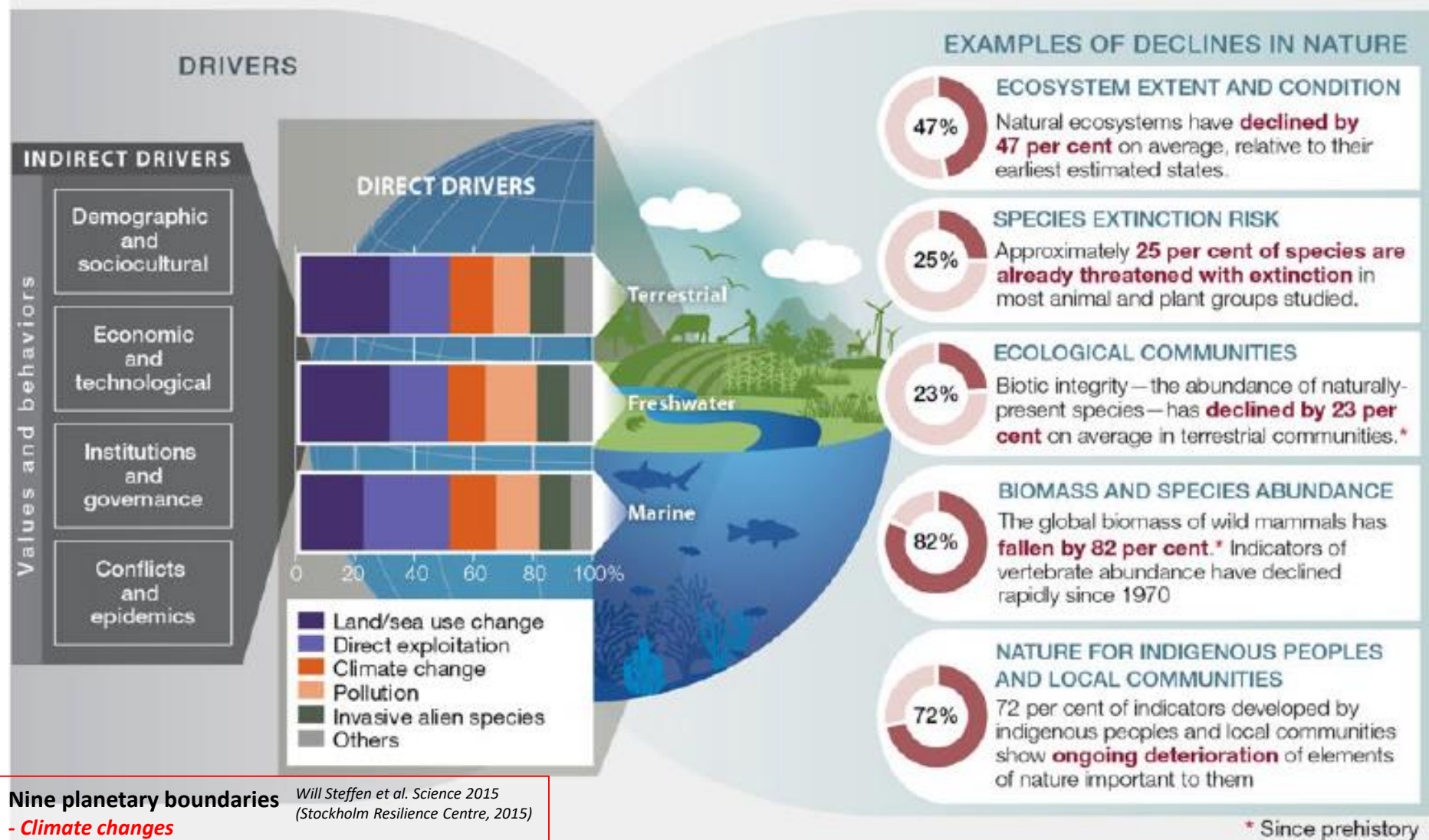
CONVEGNO ANNUALE
DELLA CIPRA
1-3 LUGLIO 2021
BIELLA / ITALIA

Conferenza internazionale organizzata da
CIPRA Italia e CIPRA Internazionale.



CIPRA
VIVERE
NELLE ALPI

Global decline of ecosystems and decrease in biodiversity, caused by direct and indirect factors of change



Nine planetary boundaries Will Steffen et al. Science 2015 (Stockholm Resilience Centre, 2015)

- **Climate changes**
- **Modification of the integrity of the biosphere (loss of biodiversity and extinction of species)**
- **Land system modification (e.g. deforestation)**
- **Use of fresh water**

Sustainable Development Goals: peer and hierarchically ordered vision

ECONOMIA



SOCIETA'

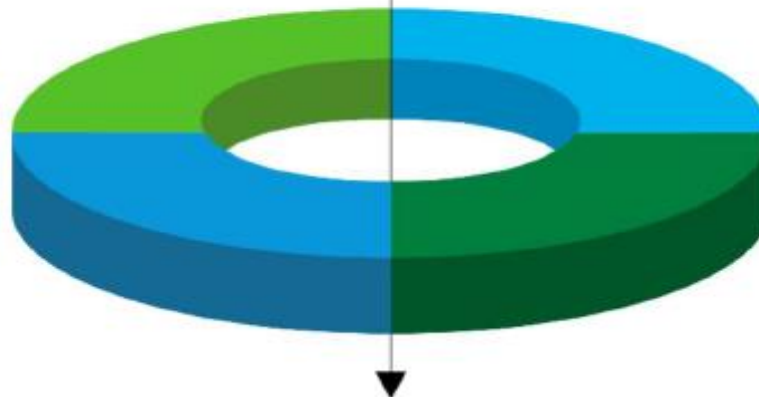


BIOSFERA

Protect, restore and promote the sustainable use of terrestrial ecosystems, manage forests sustainably, combat desertification, halt and reverse soil degradation and stop biodiversity loss



Conservation and sustainably use the oceans, seas and marine resources

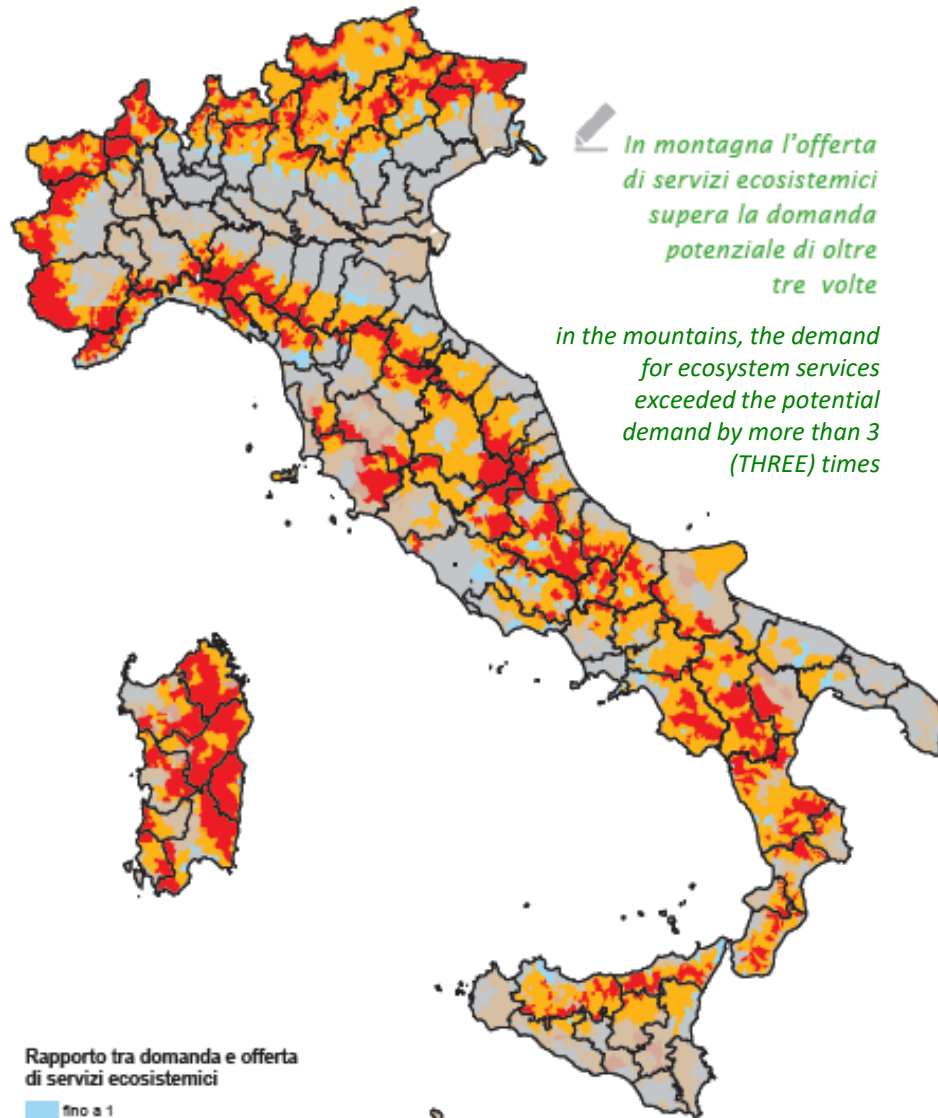


Ensure the availability and sustainable management of water and sanitation for all

Take urgent action to combat climate change and its consequences



POTENTIAL OF MOUNTAIN AREAS

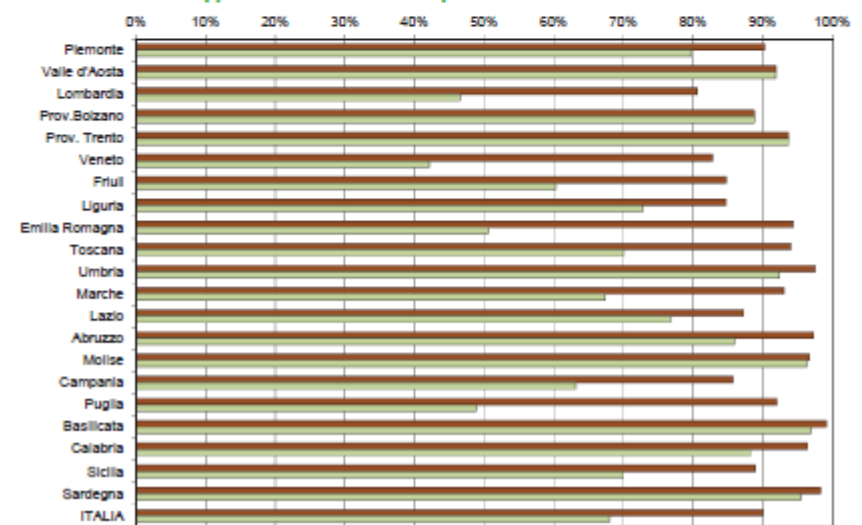


Elaborazione: Catre-Fondazione Montagne Italia 2016

Comuni con rapporto domanda/offerta superiore a 1

	% comuni montani	% comuni totale	% popolazione montana	% popolazione totale	% superficie montana	% superficie totale
Piemonte	90,2%	79,8%	63,8%	25,1%	94,5%	78,0%
Valle d'Aosta	91,9%	91,9%	57,5%	57,5%	96,9%	96,9%
Lombardia	80,6%	46,5%	49,8%	10,8%	88,9%	57,0%
Prov. Aut. Bolzano	88,8%	88,8%	52,3%	52,3%	94,4%	94,4%
Prov. Aut. Trento	93,7%	93,7%	54,9%	54,9%	92,9%	92,9%
Veneto	82,8%	42,2%	48,3%	14,3%	85,6%	40,3%
Friuli Venezia Giulia	84,8%	60,3%	31,1%	21,6%	91,1%	71,2%
Liguria	84,7%	72,8%	47,4%	18,9%	87,6%	76,0%
Emilia Romagna	94,4%	50,6%	82,3%	15,6%	94,8%	56,4%
Toscana	94,0%	70,0%	71,6%	26,3%	95,0%	76,0%
Umbria	97,6%	92,4%	94,1%	57,8%	98,5%	87,0%
Marche	93,0%	67,4%	84,5%	25,8%	96,1%	70,6%
Lazio	87,2%	76,7%	56,0%	15,1%	86,5%	64,6%
Abruzzo	97,3%	85,9%	82,3%	36,5%	96,4%	82,3%
Molise	96,7%	96,3%	63,8%	62,0%	95,1%	94,6%
Campania	85,8%	63,2%	67,7%	18,4%	93,5%	76,2%
Puglia	92,1%	48,8%	81,7%	29,0%	92,9%	61,2%
Basilicata	99,1%	96,9%	96,0%	72,6%	99,3%	93,2%
Calabria	96,5%	88,3%	87,2%	54,6%	97,7%	88,9%
Sicilia	89,0%	70,0%	36,0%	31,2%	92,8%	76,3%
Sardegna	98,3%	95,5%	85,7%	66,8%	98,6%	95,0%
ITALIA	90,0%	68,0%	63,1%	24,2%	94,1%	74,3%

Comuni con rapporto domanda/offerta superiore a 1



Elaborazione: Catre-Fondazione Montagne Italia 2016

■ comuni montani ■ comuni in totale

POTENZIALITA' DELLE AREE MONTANE - POTENTIALITY OF MOUNTAIN AREAS -



AGRICULTURE

Multifunctionality

Typical products

150 products including Dop, Igp, Doc and Docg
180 agro-food products surveyed by Slow Food
263 traditional products (Ministerial Decree 8/9/1999)

In the municipalities of the National Parks and regional, in 2000, were surveyed 232,000 farms for a UAA of 1,232,500 ha

Other agriculture

FORESTRY

Wood supply chain
Sustainability of uses

ENERGY

Biomass
Wind power
Hydroelectric
etc.

ENTERPRISE

TOURISM

- summer, winter, seasonal or weekend
- mountain, lake and sea
- cultural and artistic
- religious
- mass tourism
- «hit and run»
- food & wine
- ecological

How many of these activities depend in whole or in part on the natural environment? From Natural Capital?

Organization Models for Sustainability

Program 1.1
Environmental
Management Systems
ISO 14001 Reg. EMAS

Program 1.2
Management of
Social Responsibility
SA 8000
ISO 26000

Program 1.3
Management Systems of
Health and Safety
OHSAS 18001

Program 1.4
Organizational Models
D.Lgs. 231/01
D.Lgs.81/08

Sustainability Productions

DEDICATED TO MAKING A DIFFERENCE



Guide to Corporate Ecosystem Valuation



wbcSD ecosystems

A framework for
improving corporate
decision-making

GO - GREEN

Energy Management and CO2 reduction

Program 3.1
Energy Efficiency and Energy
Management
UNI CEI EN 16001

Program 3.2
Energy Production from
Renewable Sources

Program 3.3
Energy diagnoses and energy
saving actions

Program 3.4
Towards a carbon free
society
ISO 14064 and ISO 14067

Assoreca
Associazione tra le Società di Consulenza e di Servizi
per l'Ambiente, la Sicurezza e la Responsabilità Sociale

ADERENTE A
CONFINDUSTRIA SERVIZI
INNOVATIVI E TECNOLOGICI

POLICIES AND STRATEGIES FOR GOVERNANCE AND THE GREEN NEW DEAL

KNOWLEDGE CANNOT BE REGARDED AS TO MANAGE THE LARGEST COMPANY WE OWN: **NATURAL CAPITAL**

You can't manage what you don't know well: knowing the natural capital you have and its effective value, therefore, is the basis of our ability to maximize collective well-being. In economics, then, what is devoid of any monetary value ends up being excessively exploited or ignored.

Biodiversity Strategy:

Create protected areas for at least 30% of the European surface Restore degraded terrestrial and marine ecosystems

- Biological agriculture
- Reduce the harmfulness of pesticides (50% 2030)
- Stop the decline of pollinators
- Restoration of 25,000 km of free-flowing rivers
- Planting 3 billion trees

Forest Strategies

Single forest law

Focus on the SE mainly of regulation, provided by the forests

Regional policies.

Improvement of work and green growth by investing in green / blue infrastructures

Energy and Climate Policies to support adaptation actions

Agricultural policies support for sustainable agriculture through an increase in compatible practices: Definition of HNV, Biological, Ecodynamic ...

Policies on the Sea. Marine protected areas and improvement of fishing and fight against plastic pollution

- **Water" Directive 2000/60 / EC (WFD)**
- **Floods Directive 2007/60 / EC (FD)**
- **Nitrates Directive 91/676 / EEC**

LN 221/2015

Environmental provisions to promote green economy measures and to limit the excessive use of natural resources

Art. 70

Delegation to the Government for the introduction of remuneration systems for **environmental ecosystem services** without prejudice to the safeguarding over time of the collective function of the asset assignment under concession of a naturalistic asset of common interest, which must keep intact or increase its functions;

Art. 72

National strategy of green communities

....sustainable development plan not only from an energy, environmental and economic point of view



Art. 67

<https://www.minambiente.it/pagina/quarto-rapporto-sullo-stato-del-capitale-naturale-italia-2021>

Integrate the accounting of Natural Capital and the objectives of prevention, restoration, management and enhancement of Natural Capital in the territorial planning tools at all levels - DEF (Economic and Financial Document)



M2 Transizione ecologica ECOLOGICAL TRANSITION

MISSIONE 2: RIVOLUZIONE VERDE E TRANSIZIONE ECOLOGICA MISSION 2: GREEN REVOLUTION AND ECOLOGICAL TRANSITION

COMPONENTI E RISORSE (MILIARDI DI EURO):



59,33

Totale

M 2C1 - ECONOMIA CIRCOLARE E AGRICOLTURA SOSTENIBILE 5,27

M 2C2 - ENERGIA RINNOVABILE, IDROGENO, RETE E MOBILITÀ SOSTENIBILE 23,78

M 2C3 - EFFICIENZA ENERGETICA E RIQUALIFICAZIONE DEGLI EDIFICI 15,22

M 2C4 - TUTELA DEL TERRITORIO E DELLA RISORSA IDRICA 15,06



Missione 2: Rivoluzione verde e transizione ecologica

È volta a realizzare la transizione verde ed ecologica della società e dell'economia per rendere il sistema sostenibile e garantire la sua competitività. Comprende interventi per l'agricoltura sostenibile e per migliorare la capacità di gestione dei rifiuti; programmi di investimento e ricerca per le fonti di energia rinnovabili; investimenti per lo sviluppo delle principali filiere industriali della transizione ecologica e la mobilità sostenibile. Prevede inoltre azioni per l'efficientamento del patrimonio immobiliare pubblico e privato; e iniziative per il contrasto al dissesto idrogeologico, per salvaguardare e promuovere la biodiversità del territorio, e per garantire la sicurezza dell'approvvigionamento e la gestione sostenibile ed efficiente delle risorse idriche.



Mission 2: Green revolution and ecological transition

the ecological transition is aimed at achieving a green and ecological transition of society and the economy to make the system sustainable and ensure competitiveness. It includes interventions for sustainable agriculture and to improve waste management capacity, investment and research programs for renewable energy sources, investments for the development of the main industrial chains of ecological transition and sustainable mobility. It also provides for actions for the efficiency of public and private real estate assets and initiatives to combat hydrogeological instability to safeguard and promote the biodiversity of the territory and to guarantee the security of supply and the sustainable and efficient management of water resources

QUADRO DELLE MISURE E RISORSE (MILIARDI DI EURO):



M2C4 - TUTELA DEL TERRITORIO E DELLA RISORSA IDRICA

15,06
Mld

Totale

Ambiti di intervento/Misure	Totale
1. Rafforzare la capacità previsionale degli effetti del cambiamento climatico	0,50
Investimento 1.1: Realizzazione di un sistema avanzato ed integrato di monitoraggio e previsione	0,50
2. Prevenire e contrastare gli effetti dei cambiamenti climatici sui fenomeni di dissesto idrogeologico e sulla vulnerabilità del territorio	8,49
Investimento 2.1: Misure per la gestione del rischio di alluvione e per la riduzione del rischio idrogeologico	2,49
Investimento 2.2: Interventi per la resilienza, la valorizzazione del territorio e l'efficienza energetica dei Comuni	6,00
Riforma 2.1: Semplificazione e accelerazione delle procedure per l'attuazione degli interventi contro il dissesto idrogeologico	-
3. Salvaguardare la qualità dell'aria e la biodiversità del territorio attraverso la tutela delle aree verdi, del suolo e delle aree marine	1,69
Investimento 3.1: Tutela e valorizzazione del verde urbano ed extraurbano	0,33
Investimento 3.2: Digitalizzazione dei parchi nazionali	0,10
Investimento 3.3: Rinnaturazione dell'area del Po	0,36
Investimento 3.4: Bonifica dei siti orfani	0,50
Investimento 3.5: Ripristino e tutela dei fondali e degli habitat marini	0,40
Riforma 3.1: Adozione di programmi nazionali di controllo dell'inquinamento atmosferico	-
4. Garantire la gestione sostenibile delle risorse idriche lungo l'intero ciclo e il miglioramento della qualità ambientale delle acque interne e marittime	4,38
Investimento 4.1: Investimenti in infrastrutture idriche primarie per la sicurezza dell'approvvigionamento idrico	2,00
Investimento 4.2: Riduzione delle perdite nelle reti di distribuzione dell'acqua, compresa la digitalizzazione e il monitoraggio delle reti	0,90
Investimento 4.3: Investimenti nella resilienza dell'agrosistema irriguo per una migliore gestione delle risorse idriche	0,88
Investimento 4.4: Investimenti in fognatura e depurazione	0,60
Riforma 4.1: Semplificazione normativa e rafforzamento della governance per la realizzazione e degli investimenti nelle infrastrutture di approvvigionamento idrico	-
Riforma 4.2: Misure per garantire la piena capacità gestionale per i servizi idrici integrati	-

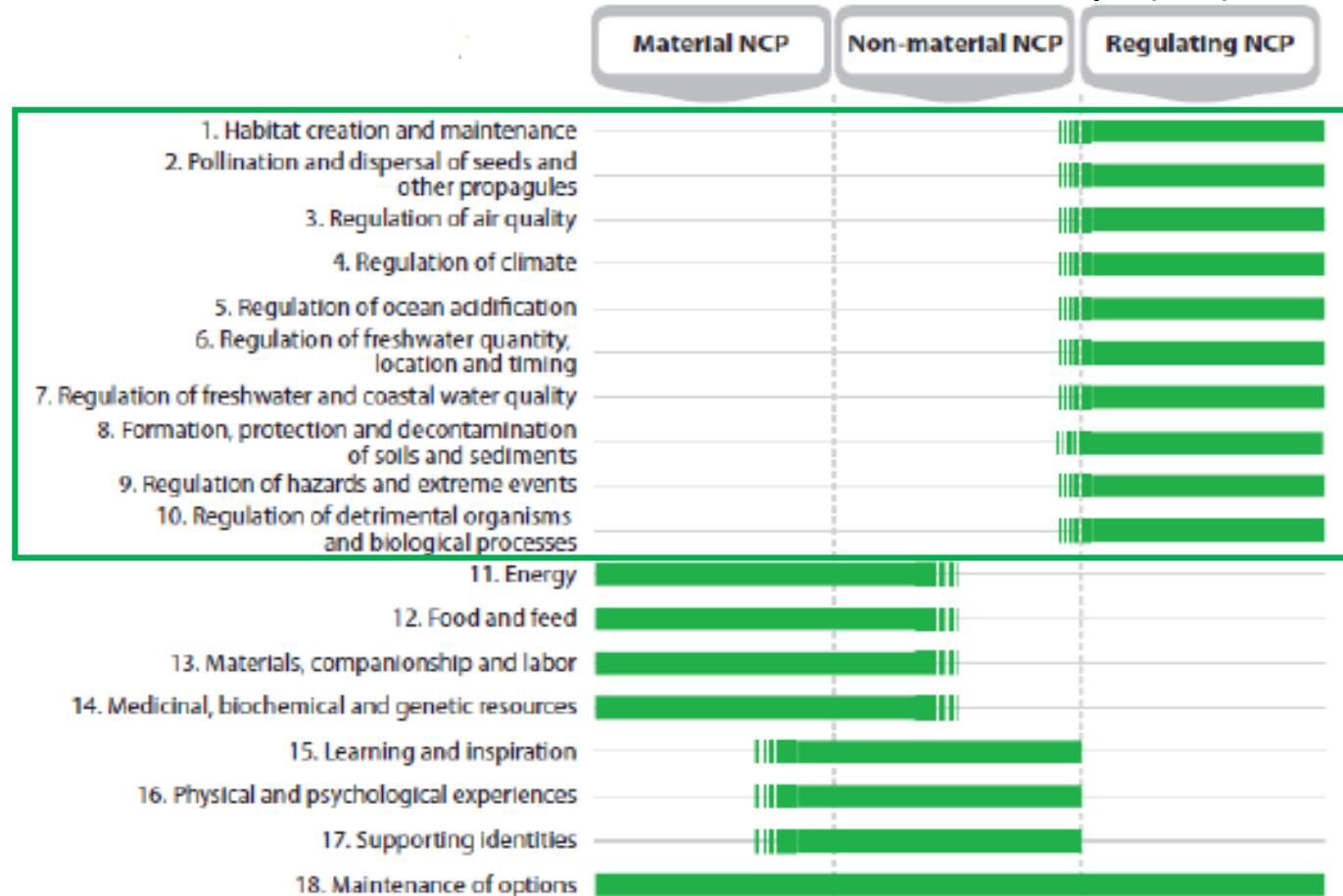
Assets such as food resources, water, air, soil, raw materials, genetic resources, etc., their functional relationships (CO₂ fixation, atmospheric gas regulation, purification, soil conservation, etc.) that, combined with human capital artifacts and services, allow humans to achieve and maintain a condition of well-being (Costanza et al., 1997).

ECOSYSTEM SERVICES

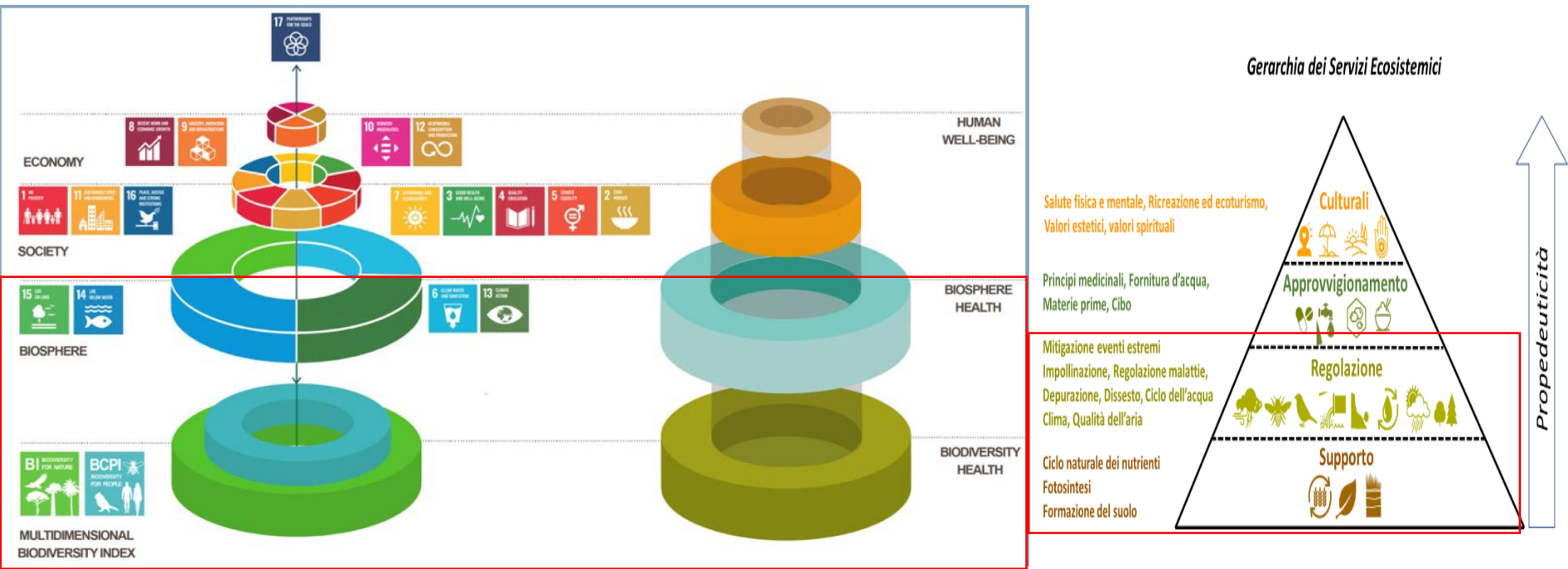
(MEA, 2005; de Groot et al., 2002)



Nature's Contributions to People (NCP)



Evaluation priority of the regulation ESs also in relation to the biodiversity of socio-environmental systems



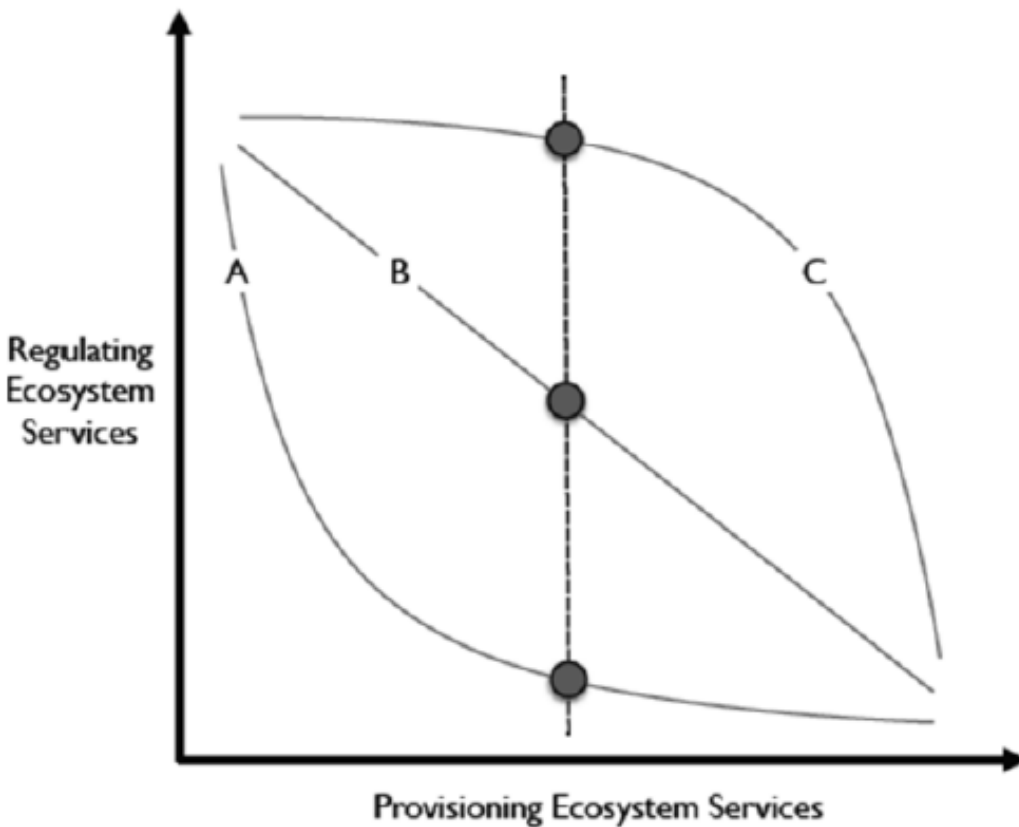
Mod.from: Folke, C., Biggs, R., Norström, A. V., Reyers, B. & Rockström, J. Social-ecological resilience and biosphere-based sustainability science. *Ecol. Soc.* **21**,

Soto-Navarro et al. 2020. Building a Multidimensional Biodiversity Index – A scorecard for biodiversity health. Project report. UN Environment Programme World Conservation Monitoring Centre (UNEP-WCMC), Cambridge, UK and Luc Hoffmann Institute (LHI), Gland, Switzerland.

MBI MULTIDIMENSIONAL BIODIVERSITY INDEX coupled that explicitly considers biodiversity and people as part of a healthy system (supported by two sub-indexes; a biodiversity index (BI) and a biodiversity for people index (BCPI)) can help integrate biodiversity into all assessments, policy decisions, and actions that affect human development and well-being.

The NC is part of the aggregate stock of resources but a large part is not interchangeable
ESs are not interchangeable objects, nor are they easily mitigated
Ecosystems must have room to function

POTENTIAL TRADE OFF BETWEEN SUPPLY AND REGULATION ESs



- Directing an ecosystem towards an increase in supply SEs produces a rapid loss of regulation services
- Regulatory services** decrease linearly with the increase in supply services
- Supply services can rise to quite high levels before declining on a regular basis

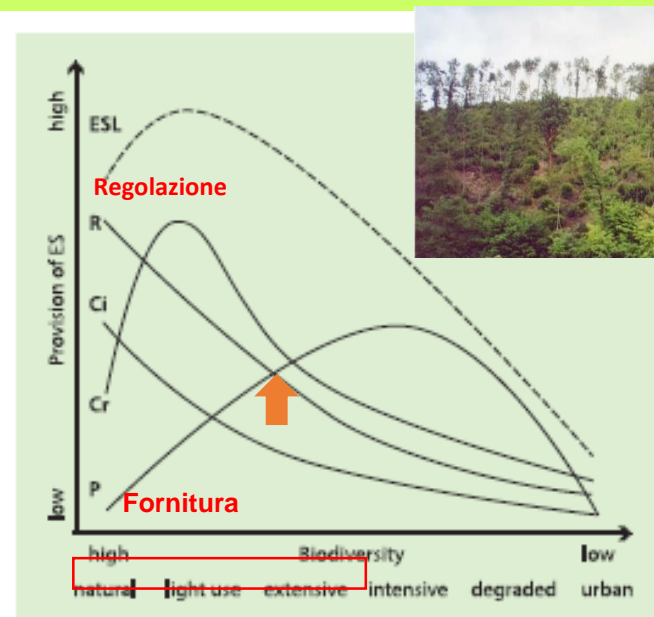
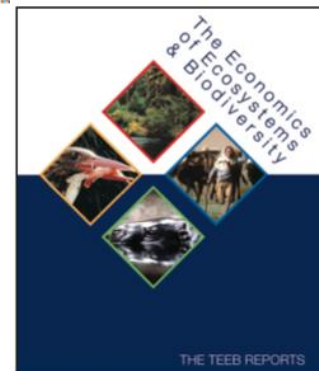
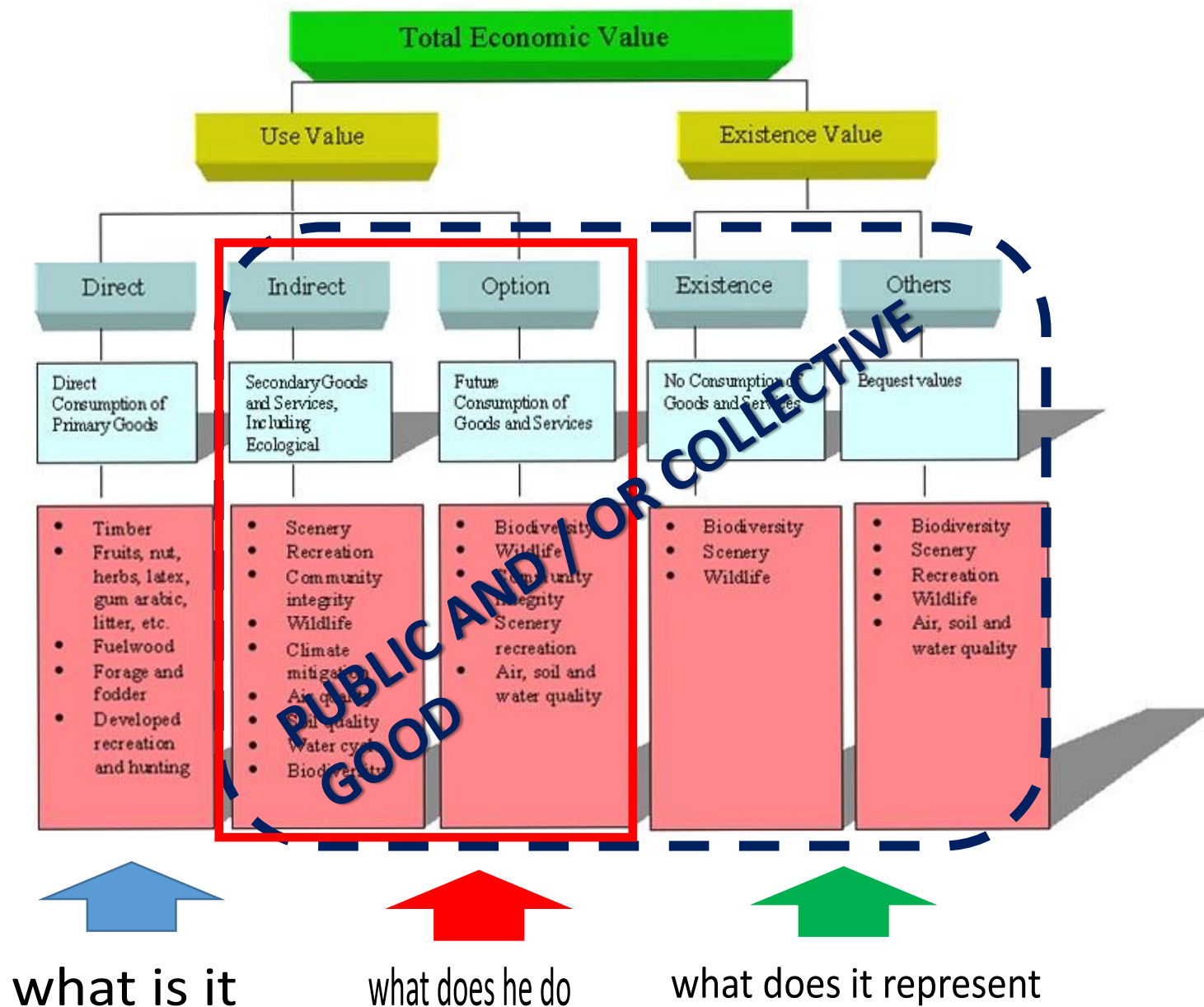


Figure 4. Adapted from Braat & ten Brink (2008). R: sum of regulating services; P: sum of provisioning services; Cr: sum of cultural-recreation values; Ci: sum of cultural-information value (including aspects such as cultural heritage, education, etc.); ESL: sum of all the ecosystem services

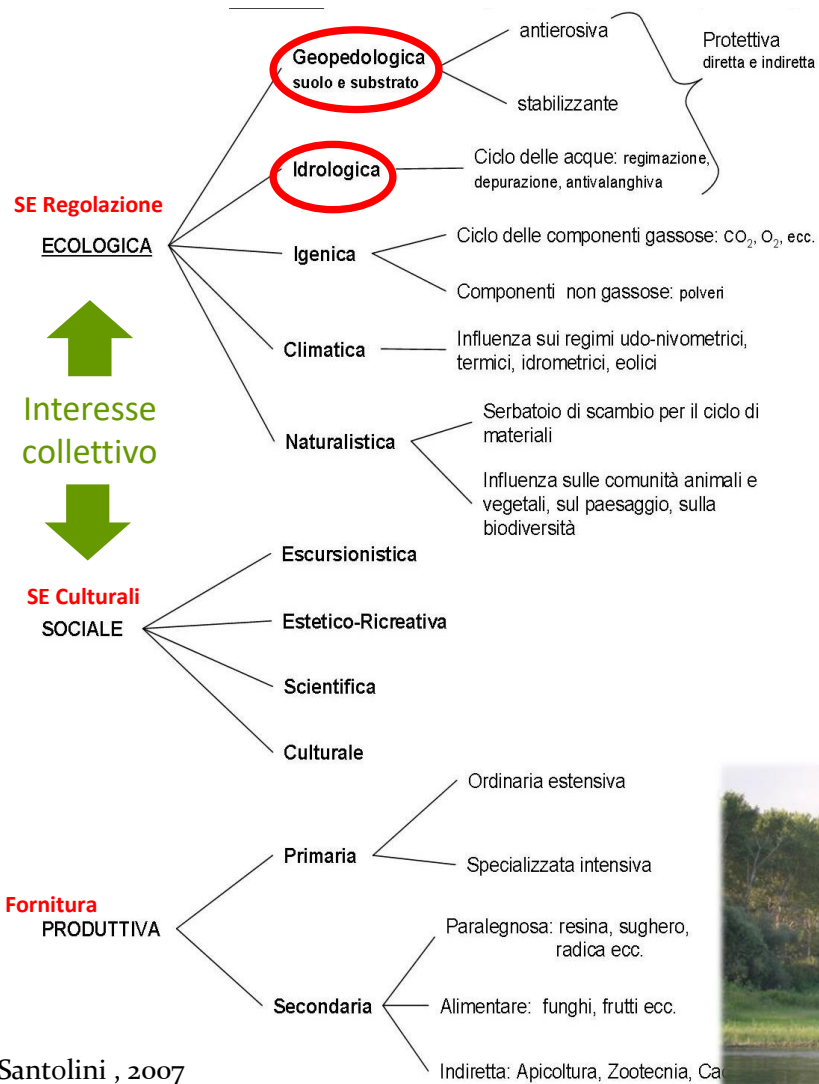


Source: Elmqvist et al. (2010)

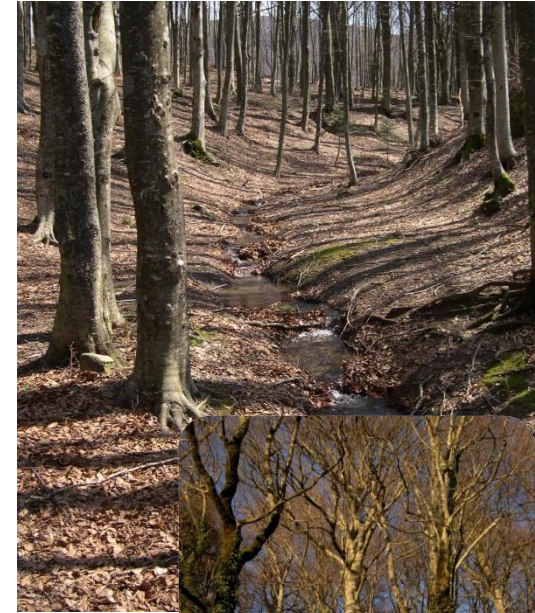
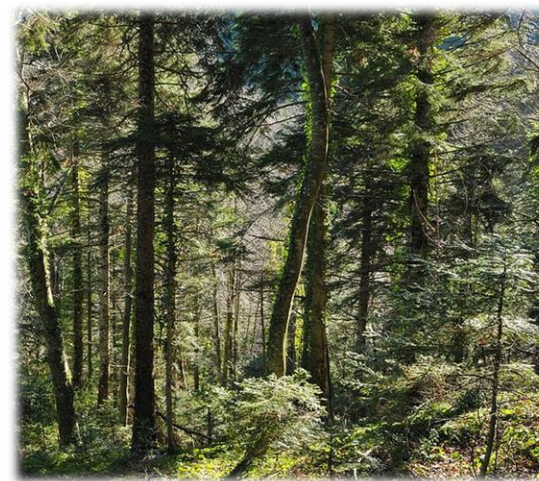
WHAT KIND OF VALUE?

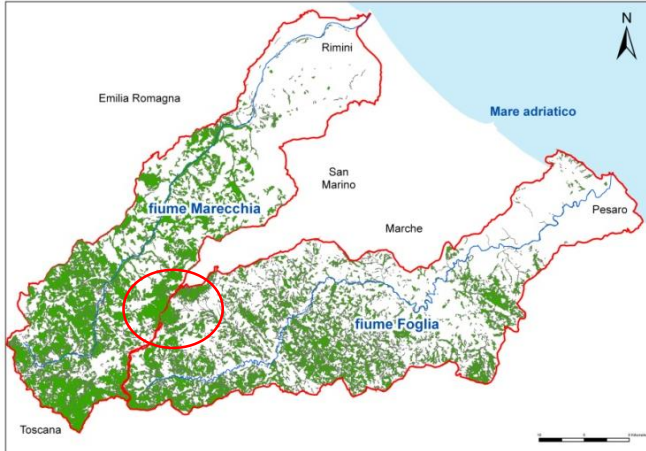


WOOD OF ECOLOGICAL FUNCTIONS



Santolini , 2007





Life MGN

Valmarecchia- Parco Sasso Simone Simoncello



Ecological Indicators 37 (2014) 210–219



Contents lists available at ScienceDirect

Ecological Indicators

journal homepage: www.elsevier.com/locate/ecolind



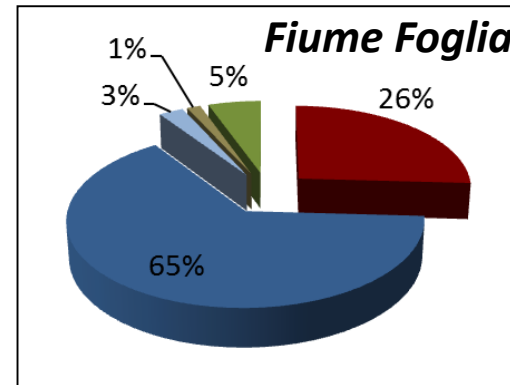
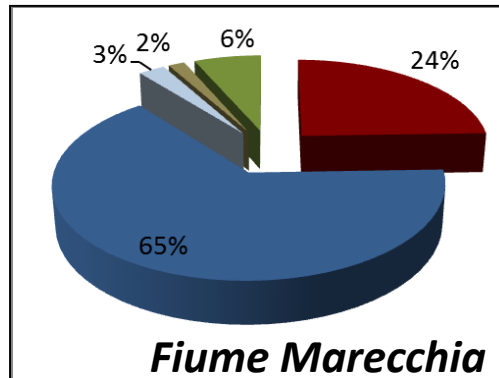
A forest ecosystem services evaluation at the river basin scale: Supply and demand between coastal areas and upstream lands (Italy)



Elisa Morri^{a,*}, Fabio Pruscini^{a,1}, Rocco Scolozzi^b, Riccardo Santolini^a

^a Department of Earth, Life and Environment (DISTEVA), Carlo Bo University of Urbino, campus scientifico Enrico Mattei, 61029 Urbino, Italy

^b Centre of Molecular and Environmental Biology, Minho University, Campus de Gualtar, 4710-057 Braga, Portugal



- firewood
- water retention
- drinking water supply
- soil protection
- CO2 sequestration

Table 7

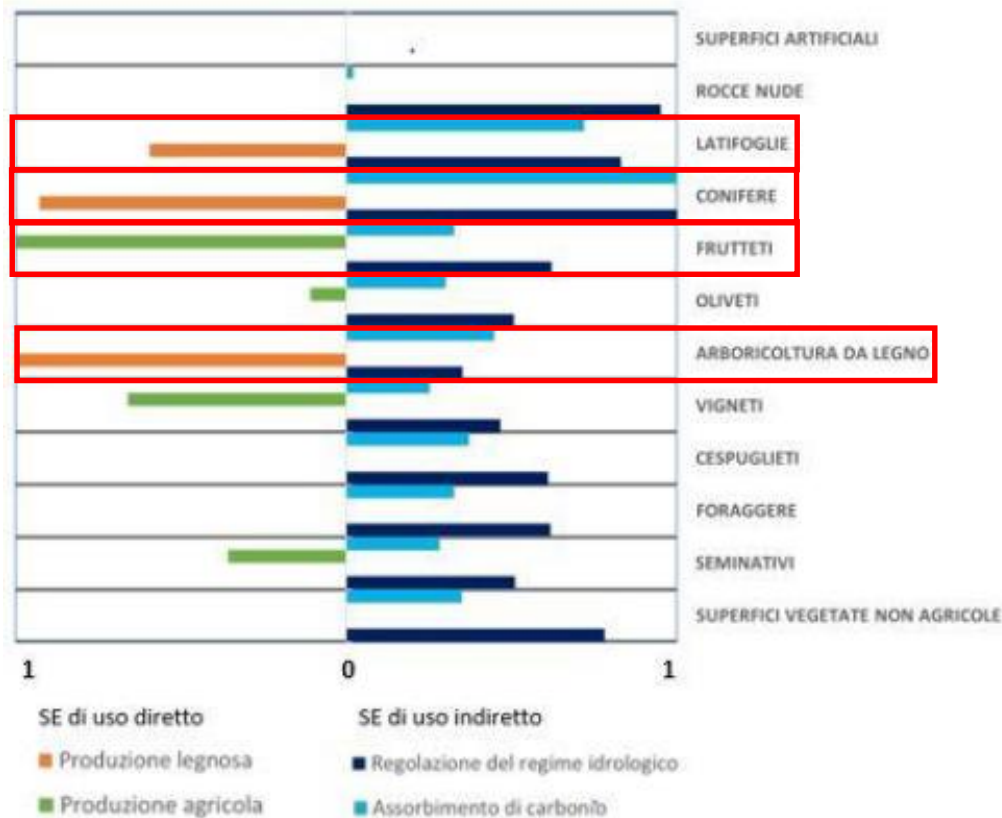
The economic values of the forest ecosystem services of the Marecchia and Foglia river basins.

Type	Ecosystem services	Marecchia river basin		Foglia river basin	
		Value ($\times 10^6$ €/yr)	Value (€/ha yr)	Value ($\times 10^6$ €/yr)	Value (€/ha yr)
Direct value	Firewood	27.3	2085	31.1	2379
Indirect value	Water retention	72.2	3866	77.7	3782
	Drinking water supply	2.9	157	3.1	154
	Soil protection	1.8	96	1.7	84
	CO ₂ sequestration	7.3	358	6.6	342
Total indirect value		84.2	4477	89.1	4362

Direct and indirect ECOSYSTEM SERVICES (Supply and Regulation)

THE FUNCTIONS OF FORESTS IN ITALY

SE in millions of € (data reprocessed from Third Report on Natural Capital, 2019 and ISPRA 2018)



Supply

Forest biomass production 648

Water supply 551

Regulation

CO2 absorption 832

Flood risk 417

Hydrological efficiency vegetation 17.050

Pollination 701

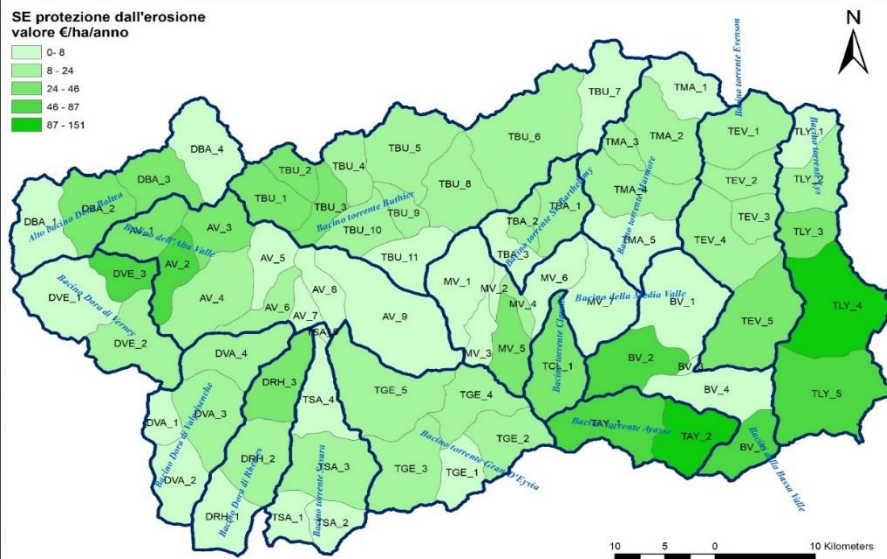
Cultural

Recreational activities 3.463

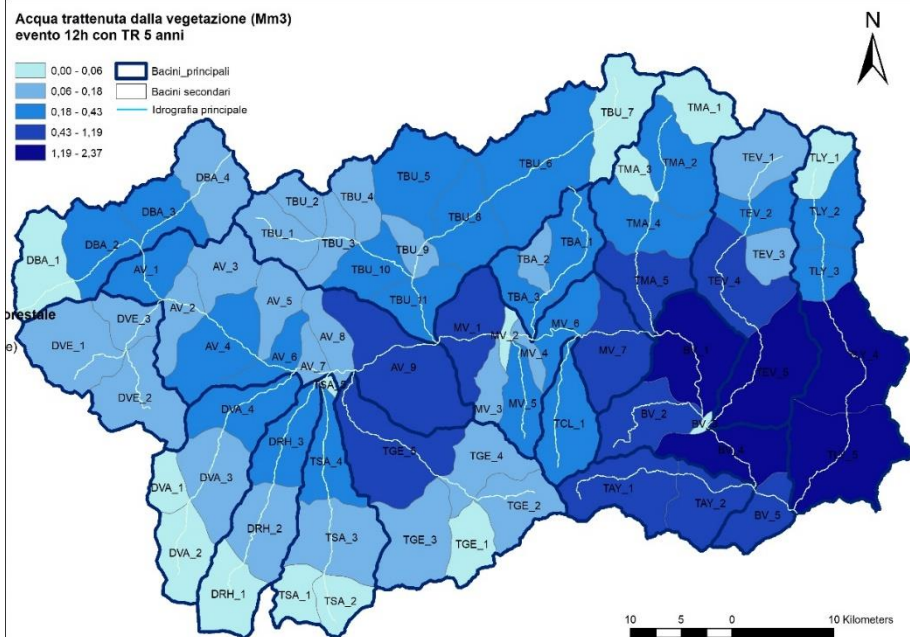
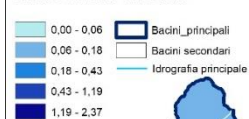
Ratings for four regions (Tuscany, Emilia Romagna, Marche, and Umbria).
The value is normalized (0-1) in the coverage classes for the year 2017
(III Natural Capital Report, 2019)

Direct and indirect ECOSYSTEM SERVICES (Supply and Regulation)

SE protezione dall'erosione
valore €/ha/anno



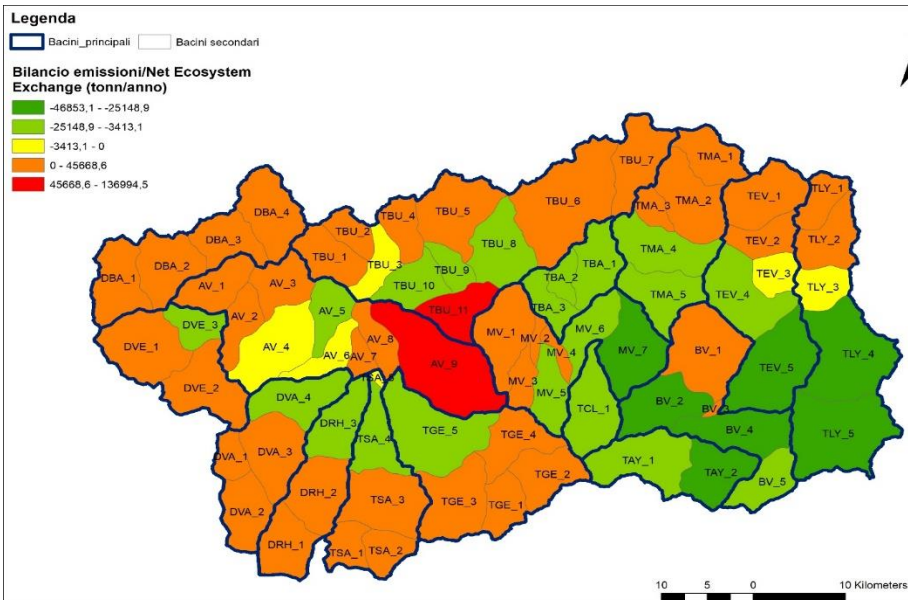
Acqua trattenuta dalla vegetazione (Mm3)
evento 12h con TR 5 anni



Legenda

■ Bacini principali □ Bacini secondari

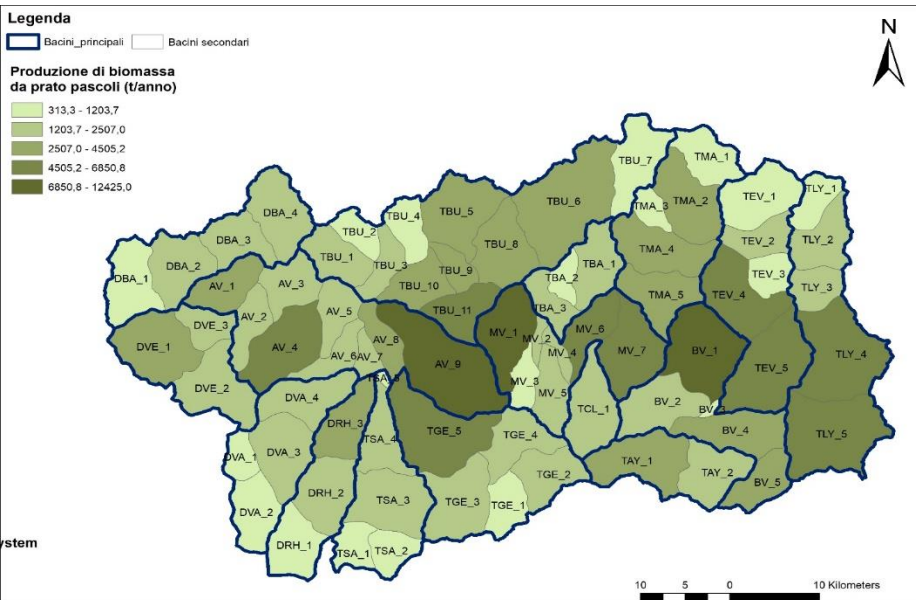
Bilancio emissioni/Net Ecosystem
Exchange (tonn/anno)



Legenda

■ Bacini principali □ Bacini secondari

Produzione di biomassa
da prato pascoli (t/anno)

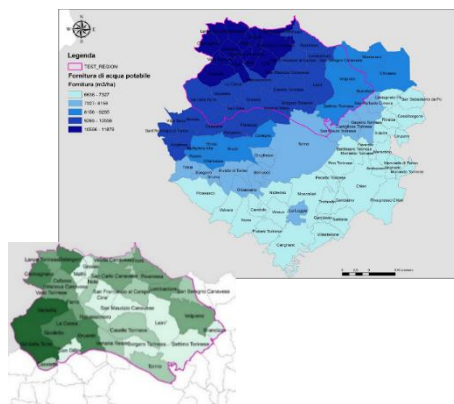


THE PLANNING AND INTEGRATED MANAGEMENT OF THE SEs - the thresholds of use of the resource

CORONA VERDE- TO

Ecosystem Services Regulation

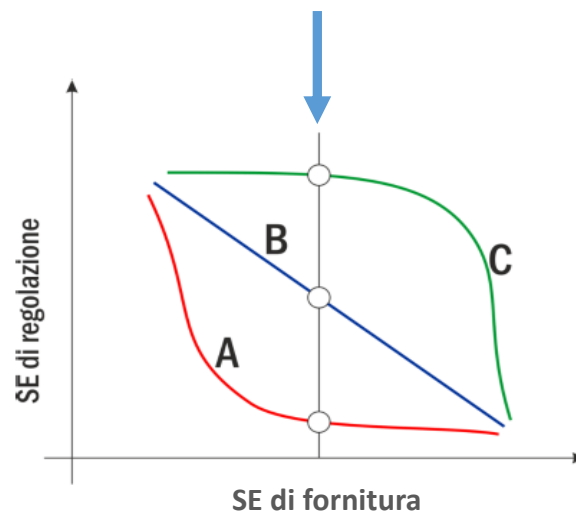
- Water cycle (quality and quantity)
- Instability
- Air quality



Water Protection Plan
Definition of ERCs
Hydrogeological instability

Air Quality Plan

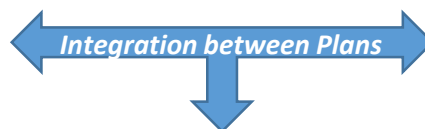
Balance points of resource use



Potential trade-offs between supply and regulatory SEs.

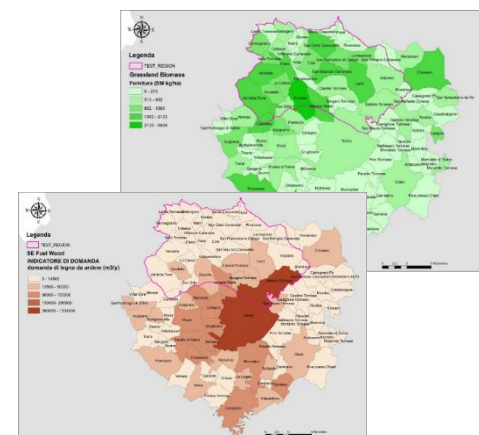
- A) Steering an ecosystem toward an increase in supply SEs produces a rapid loss of regulatory services
- B) Regulation services decline linearly as supply services increase
- C) Supply services can increase to fairly high levels before decreasing on a regular basis.

Source: Elmqvist et al. (2010)



Ecosystem Services Supply

- Forest production
- Forage



Forest Plan

INTEGRATED RURAL DEVELOPMENT PLAN (PSR)
Agri-environmental agreements

- Capacity for collaboration
- New roles (municipalities, municipal union, etc.)
- New models of Governance
- Models of useful and circular economy
- New taxation

COMPETENCES

ESs for the System action plan and not for emergency actions: the management of ERC



Scuola Superiore
Sant'Anna

laboratorio
ref.
ricerche



1506
UNIVERSITÀ
DEGLI STUDI
DI URBINO
CARLO BO

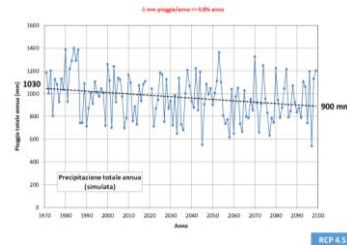
ERC – ASSESSMENT OF ENVIRONMENTAL COSTS

«Water» Directive 2000/60/EC
(WFD)

DM 24 february 2015, n. 39

Natural based solution and IN
for maintaining the functions
of Natural Capital

- FORESTATION
- LAMINATION
- STORAGE
- WASTE WATER
- CREATION AND REQUALIFICATION OF ECOSYSTEMS
- MAINTENANCE
- MONITORING



Budget economies
SYSTEMIC AND NON-
EMERGENCY ACTION
PLANS

Tab. 23	Lamone		Bidente/Ronco		Marecchia		TOTALE	
	Costo manutenzione (€/ha)	Estensione (ha)	Costo manutenzione (€/ha)	Estensione (ha)	Costo manutenzione (€/ha)	Estensione (ha)	Costo manutenzione (€/anno)	Costo manutenzione (€ in 10 anni)
Boschi e foreste* (ha)	1.617,03	4.527.491,82	140,57	393.587,12	705,46	2.144.275,12	2.523	7.064.553,86
aree senza manutenzione	20.451,04	92.578.644,81	25.907,18	90.682.122,41	19.042,08	66.649.384,58	71.403	249.915.151,80
eliminazione superfici a taglio (dato NBR ciclo decennale) (ha)	1.836		1795		1177		4.768	
no manutenzione per fruste dense in parchi nazionali/regionali (ha) (AAMP)	1.928		3948		42		5.818	
Totale aree da eliminare ha	3.764		5603		1219		10.586	
Totale aree da eliminare % rispetto al totale	12%		22%		0%			
Boschi e foreste** (ha)	1.794.891,82	1.794.891,82	393.587,12	393.587,12	705,46	2.144.275,12	1.547	4.331.753,86
di netto delle aree a taglio e AAMP	21.063,20	82.821.203,22	25.907,18	71.071.924,69	17.042,08	62.381.930,03	61.793	216.275.057,94
Prati stabili (ha)*	799	1.848.886	1.264,0	2.924.896	1.539	3.607.053	3.622	8.380.845
Cavali arca agricola (km) (preliminare acque)**	240,00	1.868.400,00	189,26	654.978	275,26	954.268,26	1.069,10	5.477.646
	1.953,30	11.836.998,00	2.295,70	13.930.182	1.122,30	5.801.138,00	5.375,30	32.574.318
Totale								867.222.790

Maintenance of agri-environmental systems

€ 1.105.663.552
equal to 0.07% of the regional GDP

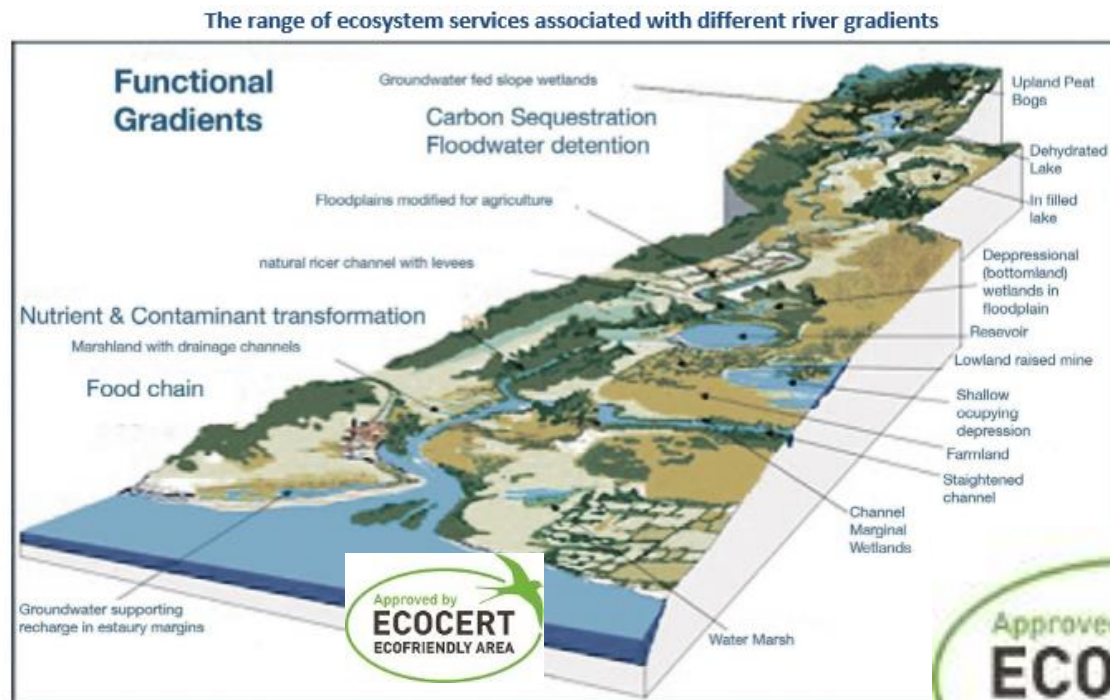
Tab. 25	Lamone			Bidente/Ronco			Marecchia			TOTALE		
	Estensione ha	Acqua stoccata m3	Costo interventi €	Estensione ha	Acqua stoccata m3	Costo interventi €	Estensione ha	Acqua stoccata m3	Costo interventi €	Estensione ha	Acqua stoccata m3	Costo interventi €
forestazione	n.d.		n.d.	24,0	10392	775.500	180	77.741	5.924.820	204	88.133	6.700.320
laminazione	9,5	100.000	668.234	94,3	943.000	6.601.000	84	841.200	5.888.400	188	1.884.200	13.157.634
stoccaggio	314	13.990.000	98.064.568	61,9	2.476.000	17.332.000	94	3.754.800	26.283.600	470	20.220.800	141.680.168
acque reflue	n.d.		n.d.	11,6	116.000	812.000	100	1.500.000	10.500.000	12	116.000	812.000
acquisizione aree	314		20.410.800	192		12.467.000	458		29.739.450	964		62.617.250
manutenzione	342		1.025.400	192		575.400	458		1.372.590	992		2.973.390
Totale parziale		14.090.000	120.169.002		3.545.392	38.562.900		6.173.741	79.708.860	2.828	23.809.133	238.440.762

Increase of the carrying capacity of ecosystems



INTEGRATED FUNCTION CERTIFICATION

The challenge and the main advantage of an integrated and territorial environmental management procedure is to have a tool available that allows you to coordinate all environmental initiatives in a business, within a global and cross-functional approach.



EMAS
GESTIONE AMBIENTALE
VERIFICATA
Reg.n.IT - 00XXXX

Source: Rieu-Clarke, et al., UN Watercourses Convention – User's Guide (CWLPS 2012), at 166 (citing UK N

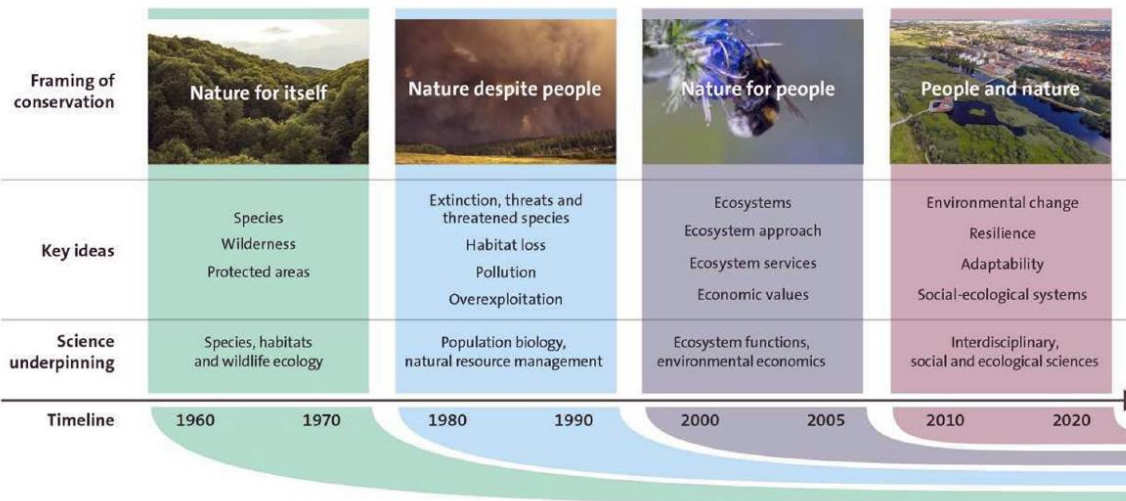


Certification body
for sustainable development



PARTICIPATION IS AWARENESS

Reconfigure the relationship between man and nature over time



Folke et al. 2021. Our future in the Anthropocene biosphere. Ambio. <https://doi.org/10.1007/s13280-021-01544-8>

Socio-ecological system

**CLEAR
OBJECTIVES**

INTEGRATION

MULTIFUNCTIONALITY



Identify FUNCTIONAL ECOLOGICAL / ECONOMIC UNITS (management greas, hydrogeographic basins, ecoregions, ...) in which to develop the resource assessment and management process through restoration ecology actions (Nbs and IN);

Trigger processes of territorial equalization of the area on an ecosystem basis through an environmental balance;

Integration of actions between government sectors (eg. Departments, etc.) with the aim of maintaining ecological functions and resources;

Understand the potential effects on ecological functions and related dependencies and consider interactions at different scales to avoid the impacts of out-of-scale;

The enhancement of the activities that deal with the care of the territory (agriculture and sustainable forestry) that offer at least the maintenance of the ES.

*Identity and Understanding how local populations can influence and / or depend on ecological functions and widen the benefits for the local populations in which companies operate by decreasing their conflicts;
Corporate responsibility and non-financial reporting;*

Corporate responsibility and non-financial reporting;

New taxation

Useful and circular economy models that economically recognize who provides SEs in relation to the demand in a territorial equalization perspective, implementing the decrees already partially prepared.



Thank you for your attention

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