DESK RESEARCH

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Project

The desk research study is being carried out within the framework of the Green Path to ESG 2022-2-PL01-KA210-VET-000097264 project. The project is being implemented by the Tarnów Project and Autpost Its purpose is to introduce the topic of ESG. The study of regulations relating to this topic and the preparation of information on the current application of the concept in companies will allow the preparation of solutions for entrepreneurs.


1. Introduction

The world is facing increasingly complex sustainability challenges. As a result, the role of businesses in shaping the social, environmental and economic future is increasing. In view of this, the concept of ESG, encompassing the areas of Environmental (environmental), Social (social) and Governance (governance), is gaining increasing importance as a tool for assessing and monitoring corporate actions. ESG is becoming an integral part of business strategies, defining companies' approaches to ecology, social issues and governance standards. The development of this concept introduces new challenges, but at the same time opens the door to innovative and sustainable business practices. In this desk research, we aim to explore the field of ESG, taking into account both global trends and the specific approaches of different sectors and regions.

The purpose of this study is to understand how companies are integrating ESG principles, what practices are currently in place in the market, and what benefits and challenges accompany the implementation of sustainability strategies. By analyzing available sources, industry reports, as well as the practices of leading companies, this study aims to provide a holistic view of the current state and evolution of the ESG field. In the course of this study, we anticipate exploring key issues such as the impact of environmental activities on corporate reputation, the effectiveness of social practices in the context of stakeholders, and the importance of effective management to achieve sustainability goals. The goal is also to identify best practices, innovation trends and potential areas of improvement in the ESG field.

All of this will provide a better understanding of the ESG concept and will be a guidepost for organizations carrying out the Green Path to ESG project to conduct training for companies in the project countries.

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2. Definition of ESG

An attempt to define the concept of ESG must be based on several sources, within which different perspectives will be presented. An abbreviated definition will mean the actions taken by companies from the point of view of their impact on environmental protection (E), caring for society (S) and conducting corporate governance (G). The different categories are based on the tasks listed.

Included in ensuring the environment are topics such as CO_2 emissions, product carbon footprint, environmental impact financing, climate change response, recycling, water management, biodiversity, raw material supply, toxics and waste emissions, packaging and waste, electro-waste, clean technology, green building, renewable energy. The second section, the one covering taking care of society, consists of occupational health and safety, financial product safety, chemical safety, product safety, access to healthcare, access to finance, cyber security, product quality and safety, responsible investment, privacy and data protection, human capital development, health and demographic risks, verified sources of supply, supply chain standards, human resource management. The last part of ESG, includes corporate governance, and with it: business ethics, diversity in board composition, corruption prevention, tax transparency, avoidance of monopolistic practices, governance and supervision of the company, reporting and communication with stakeholders, stable financing system, executive compensation. Based on this, we can conclude that the main reason for the emergence of the idea of ESG is climate challenges.


2. Definition of ESG

A modern company, therefore, should cooperate with safe and socially responsible partners that rely on modern solutions to reduce water and energy consumption in the production process. At the same time, it should remain within the scope of interest of such a company to check working conditions, safety and observance of labor rights not only in its own workplaces, but also in those run by its suppliers.

ESG is also combined with the idea of CSR, which also takes up the social commitment of businesses. Basically, ESG is the result of the idea of CSR and the recognition of the need to combine doing business with responsibility for the environment, the local environment and employees. Speaking of ESG, it is important to mention CSR and also explain the genesis of the idea.

As for CSR, the Commission of the European Communities in 2001 prepared a publication to promote the idea. In it, the issue of corporate social responsibility was defined as "a concept whereby companies voluntarily integrate concern for society and the environment into their operations and relations with stakeholders. Being socially responsible means not only meeting legal expectations, but also going beyond compliance and investing <<more>> in human capital, the environment and stakeholder relations. Our experience with investing in environmentally responsible technology and business practices suggests that going beyond legal compliance can make a company more competitive."

The publication points out that CSR cannot be a substitute for legal regulation, it is a practical concept that thrives on given the right legal conditions. Another definition from the European Commission can be found in a 2011 document: "Renewed EU Strategy 2011-2014 for Corporate Social Responsibility" (COM (2011) 681). According to the publication: CSR is "the responsibility of companies for their impact on society." It also indicated that "corporate social responsibility refers to the actions they take that stem from and go beyond their legal obligations to society and the environment." The similarity between CSR and ESG is direct here.

In the scientific literature, one can also encounter an understanding of corporate social responsibility as a philosophy based on: trust, mutual relations and communication. In this view, this philosophy and its application would be a remedy that complements the shortcomings of relations prevailing between parties in ordinary business dealings.

ESG is a complex area in which the three elements are closely intertwined. The environment affects the local community, and at the same time this community influences the formation of the surrounding environment. The two interact, affecting corporate governance and the ability to do business in general. Business operations, in turn, are interrelated with both the environment and the community.

The difference between ESG and CSR is the specific consideration of environmental issues (denoted by the letter E) in the context of ESG. This means not only a generally understood respect for the environment in which the brand operates, but also taking specific measures to protect it. It is up to the activity of the company to meet environmental requirements. This approach depends on the specifics of the brand, but the reports take into account aspects such as energy, water or material consumption, the use of renewable energy sources and cooperation (e.g. marketing) with conservation organizations. The area of social responsibility (S for short), on the other hand, is an extension of the CSR concept. It focuses on the quality of relationships and cooperation with employees, customers and the local community of the place where the company operates. The brand's charitable activities also fall under social responsibility. The final element is corporate governance (G in ESG). Here, aspects such as board structure, shareholder rights and anti-corruption measures are taken into account. Training and communication with employees are also considered in the context of corporate governance.

Summarizing the definitions indicated, ESG is an objectified standard for evaluating the conduct of business taking into account non-market factors, such as concern for the common good, ecology, environmental protection, minimizing the negative effects of activities on the environment, caring for the workforce including helping to develop the competencies of employees, or adopting equality criteria in hiring and setting employee compensation.

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2. Definition of ESG

The ESG standard is derived from the idea of CSR, or corporate social responsibility, and the ISO 26000 standard developed on its basis. Socially responsible companies influence social life by supporting local initiatives, promoting positive attitudes, and funding activities to improve the quality of life of citizens. This type of idea combines elements of economics, management and ethics.

3. History

The origins of the idea of corporate social responsibility and ESG can be seen in the philanthropic activities of businessmen. However, while such activity has positive overtones, the fact that in the course of conducting business and amassing fortunes in the late 19th and early 20th centuries was often accompanied by activities that hooked into lawlessness, harmed moral systems and resulted in devastating environmental impacts. Corporate social responsibility arose as a result of constructive criticism of the flaws of the free market. The actual nucleus of the idea can be found in the literature that was being written at the time. Andrew Carnagie derived the duty of entrepreneurs to society from Christian charity, which he presented in his book "The Gospel of Wealth." The idea of corporate social responsibility came directly from American and English economic thought. The breakthrough moment was the publication of Howard Bowen's book "Social Responsibilities of the Businessman" in 1953, in which the author pointed out the need to take into account the benefits to the environment when conducting business. In the early days of CSR, the literature often defined it as a phenomenon that was part of public relations, the idea was also criticized as an unnecessarily expensive form of doing business that did not bring profits to entrepreneurs.

With the development of the market economy, the development of civilization, increased awareness and the needs of societies, resistance began to be overcome, and the concept itself became attractive to companies that could publicly boast of achievements in the social field.

It should be noted that in a positive context, this idea points to the symbiosis of a company's functioning with society and the high awareness and sense of responsibility of the management. Based on this, one can conclude that the functioning of a market economy based on this doctrine is another, civilizational stage of capitalism. Societies should strive for as many businesses as possible to feel responsible not only for their own profit but also for the local community, the natural environment, and decent working conditions.

From the research conducted by the Institute for Democracy and Private Enterprise, it follows that companies applying CSR principles experience numerous benefits compared to other enterprises:

- Economic benefits: they have higher current liquidity; better utilize fixed assets and human capital; achieve higher sales profitability; invest more per employee.
- Social environment benefits: increase in the level of culture and workplace safety; reduction of the negative impact of businesses on the environment; achievement of social goals not attainable without business support.
- Environmental benefits: SMEs behaving in line with best practices; rational management of natural resources and waste; engagement of business partners in the framework of environmental responsibility and initiation of joint pro-environmental actions; promotion of pro-environmental ideas.
- Employee benefits: timely payment of wages; high workplace culture and safety; continuous professional development through access to training; additional medical care; high quality of social amenities; equality of opportunities for women and men in terms of positions held and remuneration.

Benefits for employees: timely payment of salaries; high culture and safety at work; continuous professional development through the availability of training; additional medical care; high quality social amenities; equal opportunities for men and women in terms of positions and salary.

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3. History

The first steps leading directly towards the concept of ESG can be found in the development of Responsible Investment in the 1960s and 1970s. Investors began to realize that their decisions could impact not only profits but also society and the environment. In the 1980s and 1990s, civil society organizations began actively pressing companies and financial institutions, demanding transparency, ethical conduct, and the consideration of social and environmental issues. With the development of ecological trends and the emergence of the green investment market in renewable energy, interest in environmental aspects grew. Companies also started to report more frequently on their social and environmental actions.

Since 2010, there has been a spread of the ESG concept. There is increased interest in sustainable forms of financing, such as green bonds. The introduction of the United Nations Sustainable Development Goals (SDGs) in 2015 not only heightened general interest in this concept but also provided additional tools for investors. The contemporary approach to ESG focuses on actively contributing to positive changes in society and the environment.

So while CSR is a more theoretical concept, ESG provides a practical way to apply and compare sustainability practices between companies.

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Regulations related to ESG are primarily found in international frameworks. The basis for these regulations originates from solutions developed in the Republic of South Africa. Since then, the so-called "Sullivan Principles" have been in operation, regulating CSR concerning issues such as human rights, freedom of association, health and safety, promotion of equality among employees (based on differences such as skin color or religion), compliance with the law in business activities, and the promotion of sustainable development and environmental care.

ISO 26000

On October 28, 2010, the International Organization for Standardization (ISO), after over 5 years of collaboration among experts from 99 countries, published the ISO 26000 standard. This standard aims to systematize knowledge on Corporate Social Responsibility (CSR). ISO 26000 does not take the form of certification. Instead, it serves as a practical guide to the principles of responsible business and provides guidance for organizations of all types (not just for businesses), regardless of their size or location. The ISO 26000 standard distinguishes the following areas of social responsibility: (1) organizational governance, (2) human rights, (3) labor practices, (4) the environment, (5) fair operating practices, (6) consumer issues, and (7) community involvement. The ISO 26000 guidelines serve as orientation and recommendations for entrepreneurs aiming to manage in accordance with the principles of sustainable development and CSR.

According to ISO 26000, the perception of an organization as socially responsible and its actual actions in the field of social responsibility can impact: the competitiveness of the business; the company's reputation; the ability to attract and retain employees, customers, users; the motivation, engagement, and productivity of employees; the opinions of investors, owners, donors, sponsors, and the financial community; the relationships between the organization and other businesses, government institutions, media, suppliers, similar companies, customers, and the community in which the business operates.

ISO 26000 was one of the three documents recommended by the European Commission for European companies to implement social responsibility. This recommendation was included in a Commission communication that covered the renewed EU strategy for the years 2011-2014 concerning corporate social responsibility.

Activities of the European Union

Deliberations on the idea have also extended to the European Union. The theme of sustainable development and corporate social responsibility is addressed by EU institutions and promoted in member states. The Union undertakes various activities aimed at improving the market economy in line with environmental protection. As emphasized by the European Commission, the implementation of ESG allows companies to significantly contribute to achieving the goals of sustainable development and creating a competitive social market economy, as outlined in the Treaty on European Union. The principles of sustainable development formed the basis of the "Europe 2020" strategy, which aimed for smart, sustainable economic growth and social inclusion. One of these goals was to achieve an employment rate of 75%.

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Green Deal

As part of the European Union's initiatives, the European Green Deal has been established. Its goal is to transform the EU into a modern, resource-efficient, and competitive economy: Achieving a net-zero level of greenhouse gas emissions by 2050. Decoupling economic growth from resource consumption. Ensuring that no person or region is left behind. The European Green Deal also aims to assist the economies of member states in overcoming challenges arising from the COVID-19 pandemic. It will be funded by one-third of the 1.8 trillion euros allocated for investments under the NextGenerationEU recovery plan and funds from the seven-year EU budget.

CSRD, Taxonomy and ESRS

European Union actions also notably concern the reporting practices of businesses. Under the provisions of the Corporate Sustainability Reporting Directive 2022/2464 (CSRD), companies are obligated to adhere to sustainability reporting standards. These standards were established through a Delegated Regulation of the Commission (EU) dated July 31, 2023, complementing the Directive 2013/34/EU of the European Parliament and of the Council on sustainability reporting standards.

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On January 1, 2022, the EU's system for classifying economic activities by their degree of environmental sustainability - the taxonomy - came into effect. The taxonomy is intended to provide information on how and to what extent a reporting company's activities are related to economic activities that qualify as environmentally sustainable when all three conditions are met together:

makes a significant contribution to one of the six specified environmental goals,

does not cause serious harm to any of them,

is conducted in a manner that ensures compliance with the principles and rights set forth in the eight fundamental conventions of the International Labor Organization.

As part of activity in this area, the introduction of the Corporate Sustainability Reporting Directive (CSRD) should be discussed. It includes enhancing the quality, comparability and reliability of non-financial data disclosure aligning the directive with legislative changes supporting the EU's sustainable financing strategy (including the SFDR Taxonomy and Regulations) ensuring that sustainability reporting stands on a par with financial reporting. A timetable for mandatory reporting has been adopted as part of the directive.

To give effect to the directive, the European Commission has approved the first set of European Sustainability Reporting Standards. This act complements the Accounting Directive, as amended by the Directive on Corporate Sustainability Reporting, which requires large companies and listed companies to publish regular reports on the social and environmental risks they face and the impact of their activities on people and the environment. This first delegated act sets out cross-cutting norms and standards for environmental, social policy and corporate governance disclosure.

The first to be presented were 12 standards: 2 cross-cutting standards: ESSZR 1 "General Requirements" and ESSZR 2 "General Disclosures" and 10 thematic standards. The second group indicated includes:

5 standards on environmental issues:

- ESSZR E1 "Climate Change",
- ESSZR E2 "Pollution."
- ESSZR E3 "Water and marine resources."
- ESSZR E4 "Biodiversity and ecosystems",
- ESSZR E5 "Resource use and the circular economy",

4 standards on social issues:

- ESSZR E1 "Human Resources."
- ESSZR E2 "Employees in the value chain",
- ESSZR E3 "Affected Communities",
- ESSZR E4 "Consumers and end users," and
- 1 standard on management issues - ESSZR Z1 "Business Conduct."

To effectively prepare for the implementation of the provisions of the above directives, each company should:

Assess current practices in the area of sustainability: Identifying strengths and areas for improvement will lay the foundation for CSRD and ESRS compliant reporting.

Implement data collection and management systems: In order to meet more extensive reporting requirements, reliable systems must be established to collect, monitor and analyze ESG data. Accurate and verified information is key to building stakeholder confidence.

Engage stakeholders and promote transparency: Establish a culture of open and transparent communication within your organization. Understand stakeholders, including investors, customers, employees and communities, to uncover their expectations and concerns. Open communication builds credibility. ESG strategy integrated into core business strategies: Sustainability must become part of the DNA of any responsible organization, aligning it with the company's goals and values. This proactive approach will bring both financial and reputational benefits.

The European Union's activities include issues related to the introduction of a circular economy. This type of economy implements the demands of the green economic model, which is the goal of the community. In addition, the EU's actions include increasing pay transparency and promoting sustainable pay practices. Their goal is to reduce the wage inequality that exists statistically between men and women.

It is worth pointing out the directives cited when describing the ESRS. Directive 2014/95/EU of the European Parliament and of the Council of October 22, 2014, amending Directive 2013/34/EU as regards the disclosure of non-financial and diversity information by certain large entities and groups, required companies to disclose material non-financial information relating to environmental, social and labor issues, as well as respect for human rights and anti-corruption and anti-bribery.

ESG is the non-financial criteria against which non-financial information should be reported in entities' management reports, consisting of the following criteria:

E - environment,

S - social responsibility,

G - corporate governance.

Within the framework of these criteria, information such as:

- within the reporting of environmental information - among other things, information on how the entity is mitigating climate change, resource use, pollution issues,
- within the reporting of social responsibility information - among other things, information on the entity's efforts to achieve equal treatment and equal opportunities for all, issues related to the pursuit of equal pay for work of equal value, information on the existence of works councils, ,
- in reporting information related to corporate governance - among other things, information on the role of administrative, management and supervisory bodies, sustainability issues, business ethics and corporate culture, information on whistleblower protection.

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5. Instruments of ESG

It is worth remembering that small steps lead to big changes. When implementing ESG-related solutions, it is worth implementing them gradually, so that the schedule of environmental measures goes smoothly. ESG instruments that companies can implement to meet sustainability criteria are:

- ESG Policies and Strategies: Develop dedicated sustainability policies that include goals and strategies for environmental, social and governance areas.
- ESG Risk Management: Implement processes to identify, assess and manage risks related to sustainability issues.
- Green Investment: Allocating capital to projects related to renewable energy, energy efficiency and other environmentally friendly investments.
- Diversity and Inclusion Programs: Introduce programs that promote diversity and inclusion in the workplace, supporting gender equality, ethnic diversity and the integration of diverse perspectives.
- Responsible Supply Chain Management Policy: Monitor and manage supplier activities in the context of ESG criteria, ensuring alignment with company values.
- Responsible Capital Investment: Investing in ventures and financial assets in accordance with sustainable development principles.
- Training and Education: Provide training to employees on ESG issues, raising the team's awareness and skills in this area.
- Stakeholder Consultation: Actively engage in dialogue with stakeholders such as employees, customers, suppliers and local communities to understand their expectations and incorporate them into the company's operations.

- Economic Governance: Ensure transparent financial management, consistent with corporate responsibility, and ensure fair accounting practices.

The final element of ESG to be applied includes reporting. This is the stage that summarizes the company's achievements in the area that includes sustainability efforts.

6. ESG in Ireland

Irish companies are increasingly adopting ESG-compliant management principles. One can point to a number of examples of companies that are acting in accordance with sustainable development. Companies in Ireland, such as Vestas Wind Systems and Mainstream Renewable Power, have invested in wind farms and solar projects, contributing significantly to the country's renewable energy capacity. In Ireland, companies such as ReCreate Ireland and FoodCloud have embraced the concept of a circular economy by reusing waste and redistributing surplus food, respectively.

The Kerry Group, a multinational company specializing in food ingredients and flavorings, has firmly set its sights on implementing sustainable practices in its operations. They have made it a priority to sustainably source raw materials, reduce food waste and promote responsible consumption. Kerry is actively investing in renewable energy, while aiming to reduce water consumption and greenhouse gas emissions throughout the supply chain. In the context of ESG (Environmental, Social and Governance) roles, which have gained prominence in recent years, the Kerry Group is emerging as a leader by introducing sustainable practices and contributing to the transformation toward a greener approach across industries.

Both the Kerry Group and other Irish food companies are committed to achieving harmony between economic development and environmental protection. As one of the best practices in the area of ESG and green transformation, the Kerry Group and Irish food companies have implemented sustainable sourcing and production methods.

6. ESG w Irlandii

Bank of Ireland is one of the largest banks in Ireland. Bank of Ireland has taken a proactive approach to ESG practices in the financial sector. They have developed a comprehensive ESG strategy that focuses on responsible lending, sustainable investments and promoting financial inclusion. Bank of Ireland also actively engages with its stakeholders and encourages employee volunteerism and community involvement.

Bank of Ireland, which is one of the largest banks in Ireland, has become a leader in adopting proactive environmental, social and governance (ESG) practices in the financial sector. Recognizing the importance of sustainable finance, the bank has implemented a number of best practices that not only comply with global ESG standards, but also contribute to the overall well-being of society and the environment. In this essay, we will delve into Bank of Ireland's best practices, highlighting their commitment to ESG principles and their impact on sustainability. Bank of Ireland has made significant progress in reducing its environmental impact. The bank actively manages its energy consumption and has implemented energy-saving solutions in all of its branches and facilities.

CRH is a global building materials company based in Ireland. Having established itself as a leader in sustainable building practices, CRH focuses on reducing greenhouse gas emissions, improving energy efficiency and promoting the principles of a closed-loop economy. The company has introduced innovative solutions such as the use of alternative fuels, incorporation of waste materials into its products and promotion of sustainable construction techniques. As a respected global building materials manufacturer headquartered in Ireland, CRH has made a name for itself for its consistent commitment to sustainability and ethical business practices.

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6. ESG in Poland

ESG as a concept has reached Poland. The path of implementation into the national consciousness of doing business can be seen in two ways - first, in connection with the interest of the state itself in this idea, as well as the scientific community, preparing scientific studies on this issue, and secondly, on the basis of experience from other member states and the institutions of the European Union, as well as the actions taken by the institutions to spread the idea. With the development of enterprises there has been a practical application of new ideas, including the application of ESG. On this basis, the practical application of principles based on corporate social responsibility has been met with research evaluation of activities by academics.

A consortium of 5 banks, with Bank Gospodarstwa Krajowego (BGK) among them, has provided Energa SA Group with a PLN 2 billion loan. This is the first financing in Poland using the ESG mechanism, which is based on a corporate social responsibility rating, promoting sustainable development. The funds obtained by the Polish energy company will be used, among other things, for the development of generation capacity from renewable energy sources and further modernization of power lines.

In Poland, 289 employers have signed a pledge to prevent discrimination, respect equality and manage diversity in the workplace, and in 2022 as many as 50 new entities (large companies, SMEs, micro-companies, NGOs and government bodies) have become signatories to the Diversity Charter.

Sustainability solutions have also touched the stock market. A stock market index of socially responsible companies - the Respect Index (RI) - was published on the Warsaw Stock Exchange from November 19, 2009 to January 1, 2020. Another sector of the economy - energy - is showing a clear interest in the topic of CSR.

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6. ESG in Poland

However, the application of corporate social responsibility principles in this sector in Poland is instrumental rather than comprehensive. These activities are in the nature of reputation and image building, which was supposed to translate into economic goals.

The Responsible Business Forum conducts the Responsible Companies Ranking, which ranks companies based on ESG. In the ranking for 2023, as many as 5 positions are occupied by entities in the banking, financial and insurance sectors. The leader for 2023 is BNP Paribas Bank Polska SA GK, the second place went to Credit Agricole Polska SA, and the last place on the podium went to Orange Polska SA GK - an entity from the telecommunications, technology, media and entertainment sector.

From the research conducted from 2016 to 2020, the most numerous group of socially responsible practices undertaken by the corporate sector in Poland in 2020 were projects supporting the goal of good health and quality of life and the goal for good quality education. On the other hand, between 2016 and 2020, good practices supporting the implementation of the partnership for the goals on responsible consumption and production and the goal related to partnership for the goals enjoyed the greatest increase in popularity.

The Polish economy can also boast of companies whose activities are closely related to the principles of sustainable development.

We are primarily talking about MB Group entities that are involved in reusing materials. Among other things, we are talking about extracting components from batteries and incorporating them into new products.

6. ESG in Poland

On December 16, 2022, the aforementioned Corporate Sustainability Reporting Directive (so-called CSRD) was published in the Official Journal of the EU. The directive must be implemented in the Polish legal system within 18 months of its publication. Polish companies will have to report in accordance with the details adopted in the directive. In addition, entities in Poland become subject to the ESRS Directive and subsequent packages of standards approved by the European Commission.

7. Podsumowanie

In pursuit of its climate goals, Europe must take decisive action. The European Union is guiding the direction of change in member economies by setting tasks focused on the future. At the same time, the Union is creating instruments to measure progress in member states, all with the goal of making Europe the first zero-emission continent in 2050. The ESG will allow companies operating in the EU market to align with sustainability goals. The imposition of non-financial reporting obligations on business entities under the CSRD, taxonomy and ESRS is influencing companies to increase their focus on these issues.

Many European companies are already carrying out ESG-based activities, while publicizing the actions they have taken in their annual reports. A number of Polish and Irish companies are taking actions that fit in with the Sustainable Development Goals. Presenting them in this report allowed a better analysis of data and facts for organizations from Poland's Project Tarnow and Ireland's Autpost Academy, so that these organizations, can educate companies on ESG.

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