



# GREEN PATH TO ESG

Presentation 2



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**The purpose of this presentation is to present the assumptions and results of the Green Path to ESG project 2022-2-PL01-KA210-VET-000097264, implemented by the Tarnów Project and AUTPOST co-financed by the European Union through the Erasmus+ program.**



**Disclaimer:**  
**This publication reflects solely the views of the author and the European Union is not responsible for any use of the information contained therein.**



# Objectives of the project

Bringing ESG topics closer to both Project Tarnow and AUTPOST employees, and improving the professional competence of SME employees, sole proprietors, executives, auditors, accountants, PR professionals through vocational training (VET). From 2017–2021, non-financial reporting has become a requirement for many entities. The CSRD (Corporate Sustainability Reporting Directive) has covered about 6,000 companies in the EU, including 300 entities in Poland. Now it will cover even more. The CSRD has made ESG reporting a requirement starting in 2023 for public and private companies with more than 250 employees.



# The project consisted of 2 actions

## Activity I

**Stage 1. Desk research analysis in partner countries.**

**Stage 2. Collection of good practices from the EU in areas of green transformation.**

**Stage 3. Online workshops with experts in environmental solutions, CSR, closed loop economy, green transformation to develop a map of key technical and subject matter competencies necessary for SME employees.**

**to develop a map of key technical and subject matter competencies necessary for SME employees.**

**Stage 4. Interviews with SMEs or a survey on competency gaps in green areas, if necessary after stages 1-3.**

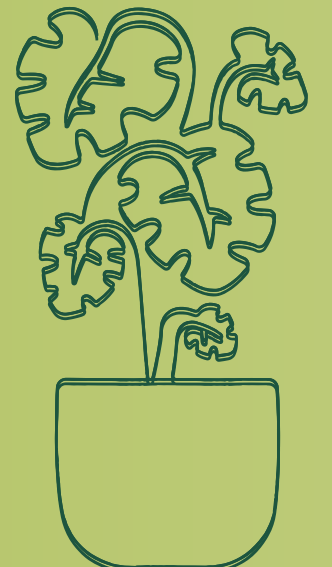
**Stage 5.. 1 report with recommendations and solutions for SMEs**

## Activity II

- 12 case studies;
- 50 worksheets;
- Guidance for SMEs;
- Preparation of 2 articles for the EPAL platform on ESG;
- 2 PPTS;
- Development of 1 universal ESG handbook for small entrepreneurs (Compendium of knowledge for small micro-entrepreneurs);
- 1 innovative ESG ONLINE Leader training based on the above results.
- Conference in Poland for 25 SME representatives and 2 from outside Poland.



# Case Study



# ESG

**ESG, or Environmental, Social, Governance, refers to the practices undertaken by a company in the areas of ecology, corporate social responsibility and corporate governance. The main purpose of assessing an organization in terms of ESG is to create a consistent report and an effective way of communicating the results of the study, which was conducted by independent analysts who are unrelated to the company being assessed.**



# FedEx – rapport ESG

## 2023

**FedEx's 2023 report showcases its ESG impact. The company focused on testing autonomous driving technology for freight, working with various partners in AV pilot programmes and monitoring ESG priorities, including achieving carbon neutrality by 2040 by investing in electrification of the delivery fleet and sustainable fuels. FedEx also continued its Diversity, Equality and Inclusion (DEI) efforts, supporting the development of diverse suppliers and employees, and striving to ensure safety and sustainability in its logistics operations.**



# FedEx – rapport ESG 2023

**“The success of our efforts is based on our robust environmental, social and governance (ESG) practices, which are aligned with our company's strategic objectives. We have been communicating our environmental and social impact since 2009 and have been steadfast in our commitment to transparently share our progress in three areas that are central to everything we do – our principles, our planet and our people.”**

**Raj Subramaniam, President and CEO FedEx**



# Environment



# FedEx – rapport ESG

## 2023

**FedEx is undertaking a number of green initiatives, such as research into autonomous freight technology, investment in the electrification of its delivery fleet and sustainable fuel sources. It is also working with partners in pilot programmes for autonomous vehicles. In addition, the company focuses on reducing greenhouse gas emissions, improving energy efficiency and minimising its environmental impact by investing in renewable energy and waste management. FedEx is also committed to promoting sustainable solutions for customers, offering packaging options made from recycled materials and promoting environmentally neutral transport.**



# FedEx – rapport ESG

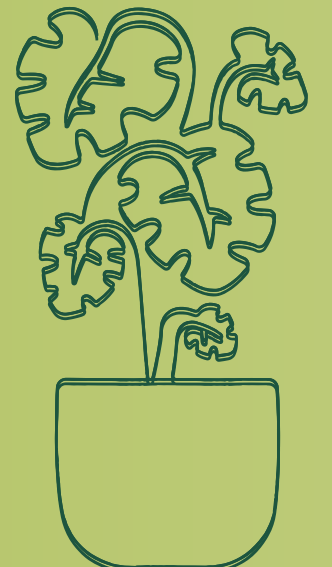
## 2023

- **48% of diesel fuel sold to service providers by FedEx Ground consisted of various biodiesel blends**
- **> 6,213 vehicles powered by alternative fuels**
- **150 million gallons of jet fuel avoided through aircraft upgrades, reducing total jet fuel consumption in FY22 by 10.76%.**
- **A FedEx Sustainability Insights tool was also introduced in 2022 to make it more accessible for customers and suppliers to calculate estimated carbon emissions at the parcel and account level.**





# Social Responsibility



# FedEx – rapport ESG

## 2023

**FedEx has focused on people-related activities, such as recruiting and retaining talented employees, supporting diversity and employee engagement, and providing health benefits and development programmes. In addition, the company conducts regular employee engagement surveys, offers career development and training support, and promotes a culture of openness and integrity through ethics and compliance programmes. FedEx is also committed to employee safety through safety-related policies and programmes and working with suppliers and contractors to minimise risks associated with operations.**



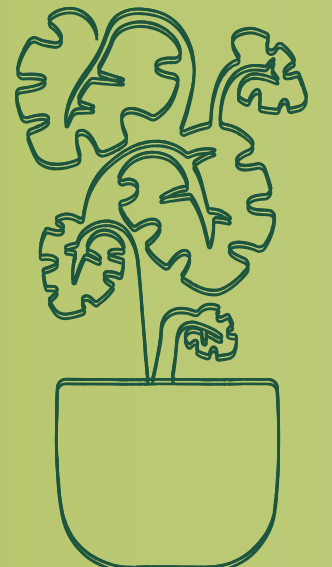
# FedEx – rapport ESG

## 2023

- **518,249 full- and part-time team members worldwide**
- **36% of FedEx employees in leadership positions in the US are minorities.**
- **> US\$5 million donated to various non-profit organisations consistent with our DEI commitment**
- **> USD 23 million in tuition assistance to more than 12,000 employees**



# Governance



# FedEx – rapport ESG

## 2023

**FedEx takes corporate governance steps such as regularly reviewing key strategic priorities, identifying public policy risks and opportunities, and developing action plans in collaboration with the company's management. In addition, the company actively supports public policies that encourage free trade, the elimination of trade barriers and the improvement of the transport system in terms of efficiency, sustainability, safety and capacity. FedEx engages in political activities to promote and defend the future economic stability of the company, the interests of shareholders and the welfare of employees, remaining an active participant in various industry associations and industry organisations.**



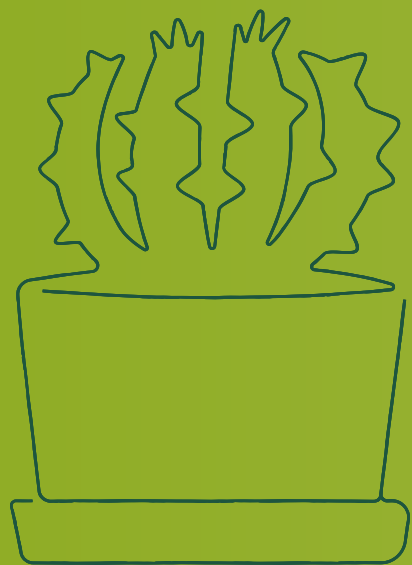
# FedEx – rapport ESG

## 2023

- **33% of FedEx's board of directors are women**
- **20% of FedEx board members are racially or ethnically diverse.**
- **98% completion rate of assigned employee compliance training**
- **>6,500 team members representing 81 countries registered to attend our Cyber Smart event.**
- **\$18.8 billion in goods and services purchased from diverse and small suppliers within our US operations.**



# 50 Work Cards







# 50 ESG WORKCARDS

GREEN PATH TO ESG  
PROJEKT TARNÓW (Poland)  
& AUTPOST LIMITED (Ireland)



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## WORKCARD 5

1. What metrics or indicators do you use to measure the effectiveness and impact of CSR and diversity efforts?

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2. How do you stay updated on industry best practices and emerging trends in CSR and diversity?

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3. Describe a time when you faced resistance or challenges in implementing CSR or diversity initiatives and how you overcame them?

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# With ESG, it is possible to use KPIs

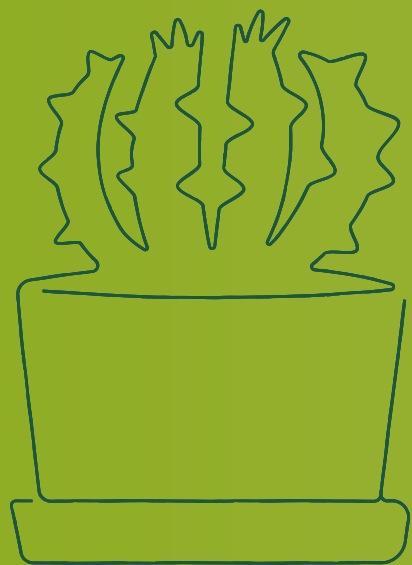
KPIs (Key Performance Indicators), or KPIs, can also be used in the ESG (Environmental, Social, Governance) area to measure and evaluate an organization's performance in these three areas. Key Performance Indicators in the ESG context can be used to monitor progress toward sustainability goals and assess the effectiveness of strategies related to environmental protection, corporate social responsibility and corporate governance. KPIs are a tool used in lean management and performance budgeting, among others.

Examples of ESG-related KPIs might include:

- Reduction in greenhouse gas emissions per unit of production.
- Percentage of energy from renewable sources in total energy consumption.
- Occupational safety index, measuring the number of occupational accidents per thousand employees.
- Percentage of women on the company's boards of directors and supervisory boards.
- The recycling rate of waste generated by the company.
- Degree of employee satisfaction with working conditions, measured, for example, by employee satisfaction surveys.
- Degree of implementation and effectiveness of CSR (Corporate Social Responsibility) programs.
- The rate of community participation in decisions on company projects and initiatives.



# Tips for SMEs





## MODULE 1



### TIPS FOR SMEs

Understanding the importance of ESG factors for the long-term sustainability and success



## MODULE 2



### TIPS FOR SMEs

Involve employees in your ESG initiatives by encouraging employee input and recognizing employee contributions







## CONTENT

### MODULE 1

#### Introduction

**Tip 1:** Understand the importance of ESG factors for the long-term sustainability and success.

**Tip 2:** Create a comprehensive Corporate Social Responsibility (CSR) strategy that aligns with your business goals.

**Tip 3:** Involve stakeholders in the decision-making process regarding your ESG initiatives.

**Tip 4:** Adopt ISO 26000

**Tip 5:** Overcoming challenges in the implementation of ISO 26000

**Tip 6:** Conduct Regular Audits

**Tip 7:** Promote Diversity and Inclusion

**Tip 8:** Assess and monitor your supply chain to ensure ethical sourcing, fair labour practices, and responsible supplier selection.

**Tip 9:** Support local communities through initiatives like volunteering, donations, or partnerships with local organizations.

**Tip 10:** Involve employees in your ESG initiatives by providing training

**Summary**



## Tip 6

#### **Tip 6: Conduct Regular Audits**

Regular audits play a crucial role in the success of SMEs by ensuring compliance with relevant standards and regulations.

#### **Understand the importance of audits in SMEs:**

The role of audits in ensuring transparency and accountability. Good audit quality contributes to the orderly functioning of markets by enhancing the integrity and efficiency of business routines. Audits help verify whether an organization is adhering to established standards, regulations, and internal policies, for example, with ISO 26000, audits ensure that the organization is meeting the specified social responsibility requirements.

#### **Develop an audit plan:**

Identify the scope and objectives of the audit, as well as their frequency and timing of audits. These can range from monthly, quarterly, to annual audits. Assigning responsibilities and forming an audit team is beneficial as it makes sure the company is internally on track to committing to their high standards and set goals.

#### **Conduct ESG Audits:**

Familiarize yourself and your employees with relevant ESG standards and regulations, to effectively assess the organization's ESG performance. These can be done in three separate strands, potentially using three separate teams or departments to specialise in each evaluation. Collect appropriate data for each performance evaluation topic, such as:

1. **Environmental performance evaluation**
2. **Social performance evaluation**
3. **Governance performance evaluation**

#### **Create a report to identify actions for improvement:**

Document audit findings and any recommendations and communicate these results to stakeholders. It is key to incorporate feedback from audits into business processes, as without continuous improvement the business will not develop. Regularly updating and revising audit procedures and checklists can help with staying competitive in today's dynamic business environment. It is the companies which make continued changes and hold themselves to the highest standard of performance which succeed, as they implement new methods and ways of thinking to keep up with stakeholder demands, driving economic growth.



## Tip 6

### Conduct further audits

Regular audits are indispensable for SMEs to ensure compliance with ESG standards and regulations. By conducting periodic evaluations, you can identify areas of non-compliance and enhance transparency. One audit is not enough; it is important to review if the changes you have made work, and if there are any gaps within your organisation which still need addressing, or if any new issues have arisen. Audits also identify your strengths, and what you have done well, which is something you can share with your stakeholders.

### European Federation of Accounts and Auditors (EFAA) – evidence on the value of audits for SMEs in Europe

SMEs can benefit from audits by having their published financial statements' credibility bolstered. However, the number of SMEs audits throughout Europe has been steadily declining for a number of years. The EFAA published a survey to showcase evidence on the value of audits for SMEs in Europe. The key findings are that the top three most commonly cited benefits of having an audit by SME owners include:

- Audit provides a check on accounting systems and records
- Auditor provides useful advice to management
- Improves internal control

According to the International Standards on Auditing the objective of an audit of financial statements is to enable the auditor to express an opinion whether the financial statements are prepared, in all material respects, in accordance with an applicable financial reporting framework. An audit guarantees shareholders that the data in the financial statements provide a truthful and fair picture or are presented fairly in this way. Audits are not just for shareholders. EFAA explain that other users of financial statements such as employees, customers, suppliers, loan creditors, and tax authorities obtain assurance as to the reliability of the information. This is a great advantage as it builds credibility, trust, and confidence in your SME.



## Tip 6

### Other potential benefits as identified by EFAA include:

- Helps to identify weaknesses in the accounting systems and enables the auditor to suggest improvements
- Assures directors not involved in the accounting functions on a day-to-day basis that the business is running in accordance with the information they are receiving and helps reduce the scope for fraud and poor accounting
- Facilitates the provision of advice that can have real financial benefits for a business, including how the business is running, what margins can be expected and how these can be achieved. Advice can cover anything from the tightening of internal controls to reducing the risk of fraud or tax planning
- Enhances the credibility and reliability of the figures being submitted to prospective purchasers
- Protects or improves credit ratings. Banks and trade suppliers may rely in part on credit rating agencies' assessment of the company and will look more favourably on companies that have an audit
- Provides insurance loss adjusters with reliable data for claims
- Indicates the entity's ability to continue as a going concern
- Helps ensure appropriate disclosures
- Gives assurance on the entity's ability to manage risk.

More can be read at the original source of the survey available at:  
[https://efaa.com/wp-content/uploads/2021/06/20190514\\_EvidenceValueAuditSMEs.pdf](https://efaa.com/wp-content/uploads/2021/06/20190514_EvidenceValueAuditSMEs.pdf)

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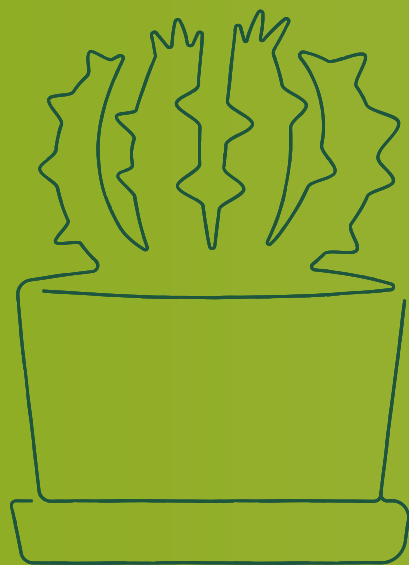
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**Information about  
the effects of the  
project can be  
purchased through  
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Blog | 7 Marzec 2024

## Green Path to ESG (Zielona ścieżka do ESG)

ESG czyli zarządzanie w zgodzie z zasadami zrównoważonego rozwoju

 Jakub Chruściel

*ok. 3 minuty czytania – polub, linkuj, komentuj!*

W ramach przeprowadzenia projektu “Green Path to ESG” Projekt Tarnów oraz Autpost Limited opracowały zalecenia dla mikro, małych i średnich przedsiębiorstw (MŚP) dotyczące wdrożenia strategii zrównoważonego biznesu. Stanowią one drogowskaz dla wprowadzania zmian związanych z obszarem ESG. Mamy nadzieję, że pomogą one przedsiębiorstwom we wprowadzaniu do swoich działalności.





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## GREEN PATH TO ESG

 Savannah Bettridge

In few months (2023) the CSRD requires the introduction of ESG reporting from 2023 in public and private companies employing over 250 people. This will require over 30.000 of entities to put a new set of documents together based on the new regulations and still no guidance on how to properly do it.

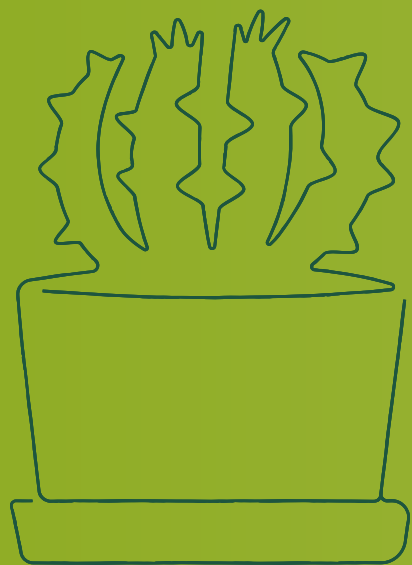
# GREEN PATH TO ESG – NEW PROJECT

KA210 -VET-Small-scale partnership in vocational education and training

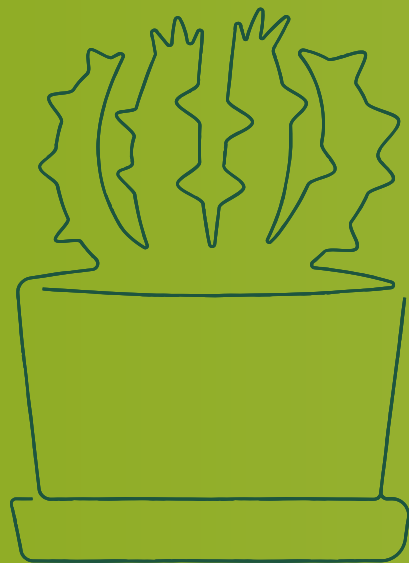
Project number: KA210-VET-543F12D5

Leader: Projekt Tarnów Poland

**Another result of the project was the creation of 2 presentations, one of which we are just presenting**



**Development of 1  
universal ESG  
handbook for small  
entrepreneurs  
(Compendium of  
knowledge for small  
micro-entrepreneurs);**





ESG Handout  
for Small and Medium-Sized  
Enterprises  
GREEN PATH TO ESG



GUIDE



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## INTRODUCTION TO ESG

Integrating ESG criteria into business strategies and operations can significantly affect a company's sustainability, reputation, and financial performance:

- Sustainability - companies that prioritize ESG are better equipped to adapt to changing environmental and social landscapes, ensuring their long-term viability and success.
- Reputation – a strong ESG record can enhance a company's image, attract customers and employees, and improve relations with stakeholders
- Financial performance - increasing evidence suggests that companies with robust ESG practices may achieve better financial outcomes, as they can effectively manage risks and capitalize on new opportunities.

In today's business world, ESG criteria are not just about compliance or corporate social responsibility they represent a holistic approach to conducting business in a way that is sustainable, ethical, and beneficial for all stakeholders.

As investors and consumers increasingly prioritize sustainability, companies that ignore ESG criteria may find themselves at a competitive disadvantage.



## CARBON FOOTPRINT CALCULATORS[2]

These tools estimate the total amount of greenhouse gases produced directly and indirectly by a company's activities. Carbon footprint calculators are essential for businesses aiming to reduce their carbon emissions, and they can help in setting and achieving carbon neutrality goals. These calculators are specialized tools designed to quantify the total greenhouse gas (GHG) emissions caused directly and indirectly by an individual, organization, event, or product. Understanding your company's carbon footprint is crucial for identifying key areas where emissions can be reduced and sustainability can be improved.

Tools for calculating carbon footprint:

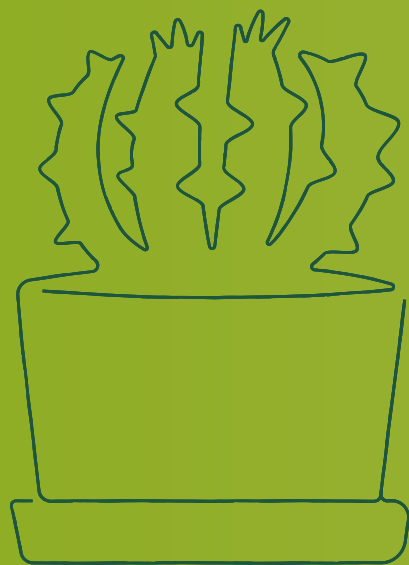
- GHG Protocol Corporate Standard offers tools and standards for businesses to measure and manage their GHG emissions comprehensively. It's the most widely used international accounting tool for government and business leaders to understand, quantify, and manage greenhouse gas emissions.
- Carbon Footprint Ltd - offers a range of free online calculators for businesses, products, and events, helping companies to measure their carbon emissions. It also provides solutions and suggestions for carbon offsetting.
- Carbon trust footprint calculator provides a calculator for businesses to estimate the carbon footprint of their products, services, and operations. The tool is designed to help companies take the first step towards carbon management and reduction.

[2] [HTTPS://EPLCA.JRC.EC.EUROPA.EU/CONSUMERFOOTPRINT.HTML](https://eplca.jrc.ec.europa.eu/consumerfootprint.html)

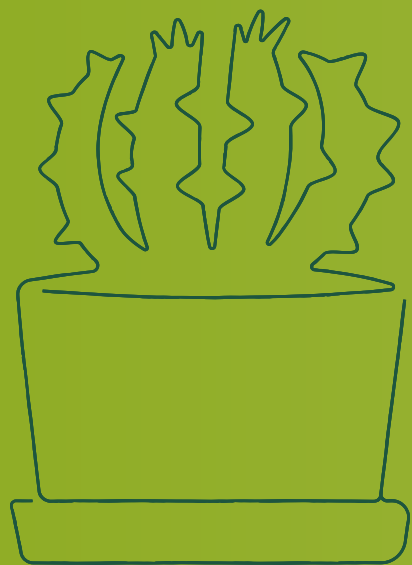
Methods for using carbon footprint calculators:

- Data collection - gather data on all sources of GHG emissions within your company. This includes, but is not limited to, energy consumption, transportation, waste management, and business travel.
- Emissions calculation - input the collected data into the carbon footprint calculator. The calculator will use emission factors, which are coefficients that quantify the GHG emissions per unit of activity, to estimate your company's overall carbon footprint.
- Results Analysis: Analyze the results to identify major sources of emissions within your company. Understanding where your emissions are coming from is crucial for targeting reduction efforts effectively.
- Action plan development - based on the analysis, develop an action plan to reduce emissions. This might include energy efficiency improvements, transitioning to renewable energy sources, reducing waste, and enhancing transportation logistics.
- Monitoring and reporting - regularly monitor your company's carbon footprint to track progress over time. Reporting on your carbon footprint and reduction efforts can enhance transparency and demonstrate your commitment to sustainability to stakeholders.

# **1 innovative ESG ONLINE Leader training**



**The final key element  
of the project is a  
conference**







**Thank you!**



# Panel discussion with experts



**E**



**S**



**G**

