



**GREEN, SUSTAINABLE AND RESPONSIBLE BUSINESS  
IS THE KEY TO SUCCESS**

# GOOD PRACTICES FOR SMEs



**PROJECT NO. 2022-2-PL01-KA210-VET-000095393**



Co-funded by  
the European Union



# INTRODUCTION



In today's dynamic world, micro, small, and medium-sized enterprises (SMEs) play a crucial role in shaping the economy. With advancing globalization and the growing importance of sustainable development, these enterprises must adapt their practices to changing market and social conditions. One key area where SMEs can focus their efforts is the implementation of Environmental, Social, and Corporate Governance (ESG) principles and sustainable development.

ESG encompasses three main areas: Environmental, Social, and Corporate Governance. This comprehensive approach considers the impact of a company's activities on the environment, social relationships, as well as the effectiveness and transparency of governance. Introducing these principles into the business practices of SMEs not only has a significant impact on the company's reputation but can also contribute to long-term success by minimizing risks and creating added value for the community.



A set of best practices for Micro, Small, and Medium-sized Enterprises (MSMEs) in the areas of ESG and sustainable development aims to provide practical guidance, tools, and case studies to help businesses effectively implement these principles. Throughout the reading, readers will learn how to integrate ecological initiatives, promote corporate social responsibility, and strengthen management structures, contributing to the sustainable development of their companies.

We hope that these sets of best practices will serve as a guide for entrepreneurs, managers, and employees of MSMEs, inspiring them to take actions that will contribute to the harmonious development of both businesses and local as well as global communities. By implementing ESG best practices, MSMEs not only meet the expectations of modern consumers and investors but also participate in building a better, more sustainable world.

# CASE STUDY FOR MICRO ENTERPRISES



# CASE STUDY FOR MICRO ENTERPRISES

## 1. Case study for micro enterprises – IT outsourcing

Often, a small team of employees will not just have their own specialist role to carry out, but also has to adapt their skills to fill out other roles within the organisation. One of these roles may be in the field of IT. However, not every micro enterprise will have an inhouse IT specialist, especially one who has the experience of compliance regarding data security and GDPR laws. Outsourcing IT specialist is a great solution in order to secure company and client data.

Companies have the responsibility of protecting data – this can be done in three ways:

- 1. Outsourcing all security handling – an external party is handling the company's IT.**
- 2. Inhouse management – all IT is managed by the company**
- 3. Part outsourcing – a small or significant part is outsourced whilst the rest is managed in house**

GDPR states that there must be an agreement between parties if IT is outsourced. If a company is choosing to outsource all IT than they do not have to handle security implementation; this is handled by outsourcing company. However, the company should have a GDPR compliance agreement with the outsourcing company.

As a client of an outsourcing provider, there are several GDPR considerations you should keep in mind:

- Assessing the GDPR compliance of your IT Outsourcing partner
- Implementing GDPR requirements in your IT Outsourcing contract
- Monitoring GDPR compliance in your IT Outsourcing relationship
- Dealing with GDPR breaches in your IT Outsourcing arrangement



# CASE STUDY FOR MICRO ENTERPRISES

## 1. Case study for micro enterprises – IT outsourcing

Before addressing data security and GDPR compliance, companies should conduct a thorough assessment of their current IT management strategy and determine which of the three ways of data security management they aim to implement. Using this initial assessment, identify gaps in IT systems and data security. Regardless of the IT management strategy, regular monitoring, and auditing of data security and GDPR compliance are essential. Ensure that all employees are aware of the GDPR compliance requirements and their role in maintaining data security.

### QUESTIONS:

- 1. WHAT ARE THE ADVANTAGES AND DISADVANTAGES OF EACH OF THE THREE DATA SECURITY MANAGEMENT OPTIONS (OUTSOURCING ALL SECURITY HANDLING, IN-HOUSE MANAGEMENT, PART OUTSOURCING) IN THE CONTEXT OF GDPR COMPLIANCE AND DATA PROTECTION FOR YOUR MICRO ENTERPRISE?**
- 2. HOW CAN YOU ASSESS THE GDPR COMPLIANCE OF AN IT OUTSOURCING PARTNER EFFECTIVELY TO ENSURE THE SECURITY OF OUR COMPANY AND CLIENT DATA?**
- 3. WHAT SPECIFIC CRITERIA OR CERTIFICATIONS SHOULD WE LOOK FOR WHEN EVALUATING POTENTIAL PARTNERS?**
- 4. WHAT STRATEGIES AND PROCEDURES SHOULD BE IN PLACE TO CONTINUOUSLY MONITOR THE GDPR COMPLIANCE OF YOUR COMPANY AND IT OUTSOURCING PARTNER?**
- 5. IN THE EVENT OF A GDPR BREACH WHAT STEPS AND PROTOCOLS ARE IN PLACE CURRENTLY? HOW CAN THEY BE IMPROVED?**

Case study based on <https://kruschecompany.com/navigating-gdpr-requirements-in-it-outsourcing-a-practical-guide/>



# CASE STUDY FOR MICRO ENTERPRISES

## 2. Case study for micro enterprises – Marketing and personal data

As a micro company, you have decided that you do not have time or resources to go out and find additional clients, therefore you decide to run an advertisement campaign on social media. The campaign includes a 'sign up to our newsletter to be the first to hear about our new products and services as well as future discounts'. By law, consent is required to send marketing emails and store user data. You include this disclaimer and ask the user to opt-in to marketing emails. You collect their name, age, email address, and country of residence.

After 2 months, you receive the following email from a user:

*Hello,*

*I wish to no longer receive marketing emails from your company, please do not send me anymore. I also ask that you forward me the data that you currently store about me, and then remove it from your company. Please let me know when you do so.*

### QUESTIONS:

1. WHAT TWO RIGHTS OF THE ONES BELOW DOES THE USER MENTION IN THE EMAIL?
2. RIGHT TO BE FORGOTTEN
3. RIGHT TO ACCESS PERSONAL DATA
4. RIGHT TO KNOW HOW YOUR DATA IS USED
5. RIGHT TO CORRECT YOUR PERSONAL DATA
6. RIGHT TO DATA TRANSFERRING (TO ANOTHER ORGANISATION)
7. CURRENTLY, WHAT PROCEDURES AND SYSTEMS DOES YOUR ORGANISATION HAVE IN PLACE TO RETRIEVE AND PROVIDE THE USER WITH THE DATA STORED ABOUT THEM? HOW CAN THIS BE IMPROVED?
8. HOW WOULD YOU INFORM THE USER ABOUT THE ACTIONS YOU WILL TAKE IN RESPONSE TO THEIR REQUEST, SUCH AS WHEN YOU WILL STOP SENDING MARKETING EMAILS AND WHEN YOU WILL COMPLETE THE REMOVAL OF THEIR DATA FROM RECORDS?



# CASE STUDY FOR MICRO ENTERPRISES

## 3. Case study for micro enterprises – Green initiatives of German company OBI

OBI GmbH & Co. Deutschland KG is a German multinational home improvement supplies retailing company. As of 2018, it operates 668 stores in Europe, of which 351 are in Germany. It also operates in Italy, Austria, Hungary, Czech Republic, Poland, Slovakia, Slovenia, Switzerland, and Bosnia and Herzegovina.

Through many measures to reduce paper use and process digitisation, OBI has been protecting natural resources due to the development of greener activities. Measurable benefits have been brought about through the reduction of paper usage by the company's clients, contractors, and workers. Launched in 2021, E-invoices dramatically cut paper use through actively encouraging all of its business partners to send electronic invoices. This was brought about through the purchase of an e-invoice process system as well as an informational campaign for both workers and contractors.

### QUESTIONS:

- 1. WOULD THIS INITIATIVE BE POSSIBLE IN YOUR ORGANISATION? WHY / WHY NOT? WHAT FURTHER RESEARCH WOULD YOU HAVE TO CARRY OUT?**
- 2. WHAT ARE THE ADVANTAGES AND DISADVANTAGES OF APPLYING AN E-INVOICE SCHEME INTO YOUR ORGANISATION?**
- 3. WHAT ARE THE POSSIBLE STEPS YOU CAN TAKE TO ENCOURAGE BUSINESS PARTNERS TO ADOPT ELECTRONIC INVOICES?**
- 4. HOW CAN THE MEASURABLE BENEFITS OF REDUCED PAPER USAGE AND INCREASED DIGITISATION BEING TRACKED AND REPORTED?**

Case study based on <https://odpowiedzialnybiznes.pl/dobre-praktyki/digitalizacja-na-rzecz-ochrony-drzew-e-faktury/>





# CASE STUDY FOR MICRO ENTERPRISES

## 4. "Program for Sustainable Commuting in Microenterprises"

### PROJECT OBJECTIVE:

The goal of the project is to introduce a program to encourage employees of microenterprises to use greener modes of transportation to reduce greenhouse gas emissions and promote sustainable commuting.

### PROJECT DESCRIPTION:

- 1 Program development: Prepare a comprehensive incentive program that takes into account various modes of transportation, such as bicycles, electric cars, public transportation and carpooling.
2. Education: Conduct training to introduce the benefits of sustainable commuting and raise employee awareness of the topic.
3. Rewards and Incentive: Introduce a rewards system that will allow employees to earn points that can be exchanged for rewards such as days off, vouchers, financial bonuses and other benefits.
4. Monitoring and Evaluation: Establish a system to monitor the progress of the program, which will allow for the evaluation of goals achieved and the adjustment of activities based on results.
5. Follow-up: Strive to further develop the program and increase its effectiveness.



# CASE STUDY FOR MICRO ENTERPRISES

## "Program for Sustainable Commuting in Microenterprises"

### PROJECT BENEFITS:

- Reduction of greenhouse gas emissions.
- Improved employee health through more active modes of transportation.
- Increase employee engagement and team bonding by working together toward environmental goals.

This project aims to support micro-enterprises in promoting sustainable means of transportation among employees, which contributes to protecting the environment and creating a greener culture in the workplace.



# CASE STUDY FOR MICRO ENTERPRISES

## 5. Project: Eco-Initiative for Micro Enterprises on the Basis of OBI Company

### PROJECT OBJECTIVE:

The aim of the project is to introduce environmental initiatives for micro enterprises, modeled on the achievements of the German company OBI, in order to reduce the environmental impact of business activities and promote sustainable development.

### PROJECT DESCRIPTION:

#### 1. Digitization and E-Invoicing:

- Introduce digitization of business processes such as invoicing and accounting.
- Encourage business partners to use e-invoices and promote the benefits of using them, such as reduced paper consumption.

#### 2 Energy Saving:

- Awareness and education of microenterprise employees on energy and water conservation.
- Implement simple technical solutions such as automatically turning off lights and equipment after working hours.

#### 3. Recycling and Waste:

- Introduce a recycling program at the workplace.
- Reduce and properly manage waste to minimize environmental impact.

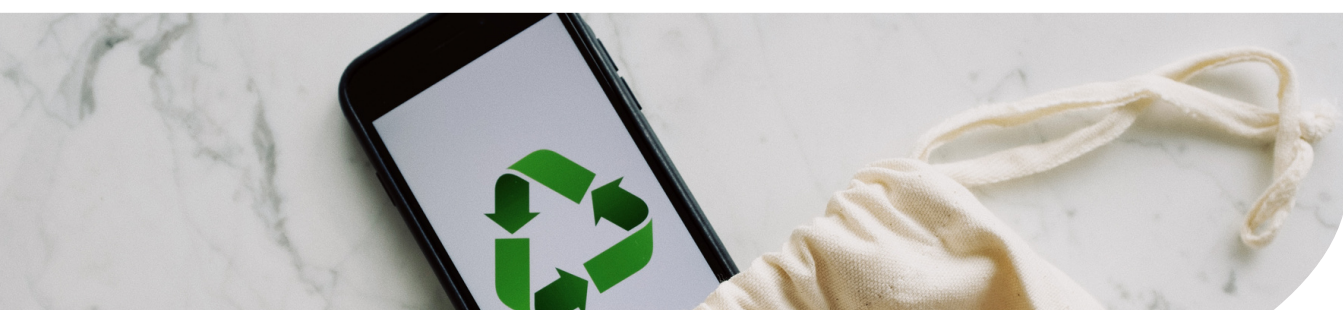
### Monitoring and Evaluation:

- Establish a system to monitor the progress of the program to assess the achievement of goals.
- Regular audits to verify that microenterprises are adhering to sustainability principles.

### Project Benefits:

- Reduction in environmental impact.
- Savings in operating costs for micro enterprises.
- Improved image and employee commitment to environmental goals.

*This project will allow micro enterprises to introduce sustainable practices inspired by OBI's activities, which will benefit both the environment and their business.*



# CASE STUDY FOR MICRO ENTERPRISES

## 6. Environmental campaigns in social media

### PROJECT OBJECTIVES:

1. Increase brand recognition and the company's products/services through active engagement on social media.
2. To gain new customers and retain current customers by engaging in interactions with them on social media platforms.
3. To create a positive corporate image and build relationships with customers by participating in interactive campaigns.

### EXAMPLE:

Creating a campaign at a micro-enterprise related to creating a green wall using plants or stabilized moss can be a fascinating endeavor that not only contributes to the aesthetics of the space, but also promotes environmental awareness and sustainability.

#### The name of the Campaign:

"Green Future: We Create Natural Arrangements".



#### Campaign Objective:

To promote eco-friendly decorative solutions by encouraging the creation of green walls using plants or stabilized moss.

#### Campaign Elements: Campaign Elements:

- Workshops and Training:

Organizing workshops where the entire team of employees will create a green wall .

- Collaboration with Local Businesses:

Establish partnerships with local nurseries, garden stores or interior design companies.

Create promotional packages for customers who choose to create a green wall in their spaces.

- Contests and Community Events:

Organizing contests for the best green wall in the community.

Using social media to promote photos and stories related to green walls, encouraging the use of campaign hashtags.

- Sustainability:

Promote stabilized plants and mosses that do not require much water or chemicals.

Education on the impact of green walls on thermal insulation, improved air quality and overall living comfort.

- Environmental Partnerships:

Establish partnerships with environmental organizations to emphasize the connection between green walls and environmental protection.

# CASE STUDY FOR MICRO ENTERPRISES

## 7. "Eco Awards"

### PROJECT OBJECTIVES:

The "Eco Awards" project aims to encourage and reward customers for environmentally friendly actions. The project focuses on promoting sustainable lifestyles and creating greater environmental awareness.

### PROJECT STEPS:

1. Own coffee cup: Encourage employees to bring their own coffee cups to the office instead of using disposable packaging.
- 2 Eco Rewards Card: Each employee is given an EcoRewards card where he or she collects stickers for each time he or she uses his or her own mug.
- 3 Award: Employees who earn a certain number of stickers receive rewards such as free coffee, healthy snacks or other eco-friendly gifts



# CASE STUDY FOR SMALL ENTERPRISE



# CASE STUDY FOR SMALL ENTERPRISE

## 1. Case study for small enterprises – Plan Do Check Act Cycle for GDPR compliance

Internal procedures allow for company activities to work smoothly, as well as any issues to be dealt with efficiently based on pre-agreed guidelines. A 'Plan Do Check Act Cycle' (PDCA) can be used to plan ahead and adopt a holistic approach to GDPR compliance. The model contains the following four steps:

- 1. Plan:** Plan your activity. Identify and understand opportunity for improvement through the setting of specific objectives.
- 2. Do:** Implement what was planned. Execute the planned changes on a small scale or in a controlled environment to test their effectiveness.
- 3. Check:** Evaluate what has been done based on the 'Do' phase. The results will help you determine if the changes are effective and if you have achieved the objectives set. Make adjustments.
- 4. Act:** Decide on the appropriate actions to take. Standardise and implement the activity.

*John is the owner of a small photo and videography company. He decides to use the PDCA cycle to create an inventory of how personal data is handled in organisation. The company has five long term client contracts for which they create promotional material for events. The employees take photos and videos of the companies before to market the event, use past footage, as well as footage of the event for future use. This includes interviews with employees and attendees.*

### QUESTIONS:

- 1. WHAT DATA IS COLLECTED BY JOHN'S COMPANY? HOW DO YOU PRESUME IT IS STORED?**
- 2. IS IT JOHN'S RESPONSIBILITY TO COMPLY WITH GDPR AS A SUBCONTRACTOR? SHOULD JOHN BE LIABLE FOR ANY ISSUES INCLUDING DATA PROTECTION, LEGAL USE OF IMAGES AND VIDEOS, AND PERMISSIONS OF TAKING PHOTOS AND VIDEOS OF PEOPLE?**
- 3. WHAT WOULD YOU RECOMMEND TO JOHN IN THE PLANNING STAGE? THINK ABOUT: WHAT OBJECTIVES CAN BE SET, WHAT SHOULD BE DISCUSSED WITH THE COMPANIES, ANY DOCUMENTATION WHICH YOU FEEL WOULD BE NEEDED, HOW CAN DATA BE STORED SAFELY AND SECURELY.**

Case study based on <https://www.diva-portal.org/smash/get/diva2:1442458/FULLTEXT01.pdf>



# CASE STUDY FOR SMALL ENTERPRISE

## 2. Case study for small enterprises – Microsoft 365 cybersecurity

The National Cyber Security Centre (NCSC) launched a Secure Configuration Framework for Microsoft Office 365, which provides guidelines on how to optimally configure Office 365 – with a specific emphasis on security – produced in collaboration with Microsoft and Ekco, a cyber security specialist headquartered in Dublin. Office 365 provides services such as Outlook, OneDrive, Microsoft Teams, and applications such as Word, PowerPoint, and Excel. With nearly 50% of Irish SMEs having experienced multiple cyber-attacks over the last three years, according to a recent Microsoft study, it has become increasingly urgent for companies of all sizes to ensure their Office 365 platform meets best practices in cyber security.

*Kieran McCorry, national technology officer for Microsoft Ireland, said:*

*“Working to ensure business resilience has never been more important. This framework will serve as a crucial document to ensure that an organisation’s digital foundation is secure and protected against an ever-increasing threat landscape... Cybersecurity is no longer ‘a nice to have’ – it is a prerequisite to success and to future-proofing businesses, our economy, and our society.”*

As per Microsoft, Azure Active Directory (Azure AD), now known as Microsoft Entra ID, is an identity and access management solution from Microsoft that helps organisations secure and manage identities for hybrid and multicloud environments. It has a free edition that provides user and group management, on-premises directory synchronization, basic reports, self-service password change for cloud users. The free edition is included with a subscription of a commercial online service such as Azure, Microsoft 365, Dynamics 365, Intune, or Power Platform.





# CASE STUDY FOR SMALL ENTERPRISE

## 2. Case study for small enterprises – Microsoft 365 cybersecurity

### QUESTIONS:

1. WHAT PROMPTED THE NATIONAL CYBER SECURITY CENTRE (NCSC) TO COLLABORATE WITH MICROSOFT AND EKCO IN DEVELOPING THE SECURE CONFIGURATION FRAMEWORK FOR MICROSOFT OFFICE 365?
2. WHAT SERVICES AND APPLICATIONS WITHIN OFFICE 365 DOES THE FRAMEWORK SPECIFICALLY TARGET FOR SECURITY ENHANCEMENTS?
3. IN LIGHT OF THE STATISTIC THAT NEARLY 50% OF IRISH SMES HAVE EXPERIENCED MULTIPLE CYBER-ATTACKS IN RECENT YEARS, WHAT ARE THE POTENTIAL CONSEQUENCES FOR BUSINESSES THAT DO NOT ADHERE TO BEST PRACTICES IN CYBERSECURITY, PARTICULARLY WITH REGARD TO THEIR OFFICE 365 PLATFORM?
4. AZURE AD (MICROSOFT ENTRA ID) IS A MANAGEMENT SOLUTION FOR HYBRID AND MULTICLOUD ENVIRONMENTS TO ENHANCE CYBERSECURITY WITHIN AN ORGANISATION. HOW DOES THE FREE EDITION OF AZURE AD FIT AS A SOLUTION TO CYBERSECURITY FOR YOUR ORGANISATION?

Case study based on <https://irishtechnews.ie/new-security-guide-with-microsoft-and-ekco/>  
[https://www.ncsc.gov.ie/pdfs/NCSC\\_Office\\_365\\_Secure\\_Configuration\\_Framework.pdf](https://www.ncsc.gov.ie/pdfs/NCSC_Office_365_Secure_Configuration_Framework.pdf) and  
<https://www.microsoft.com/en-us/security/business/identity-access/microsoft-entra-id>



# CASE STUDY FOR SMALL ENTERPRISE

## 3. Case study for small enterprises – Columbus Energy reduction of CO2 emissions

Columbus Energy SA is a joint-stock company in the renewable energy sector based in Krakow, Poland. The company provides services in the field of renewable energy installations such as photovoltaic installations, heat pumps, and energy storage units.

Some of the changes which have been made at Columbus Energy are outlined below:

- Waste is fully segregated; bins are marked with appropriate symbols
- White printer paper has been replaced with recycled grey paper
- Electronic document circulation has been introduced
- Water dispensers to limit plastic bottle use
- The Green Print service, allowing you to sign contracts online
- Employees are encouraged to limit driving with parking space for bicycles, with a bathroom these commuters
- Office space includes anti-smog plants and uses natural materials such as wood and ceramics
- Walls are covered with ecological paint

The introduced changes significantly reduced environmental impact. CO2 emissions dropped by 71495 tCO2e, energy consumption by 103457 kWh, water use by 2764 m3 and waste generation by 1240 kg.

In 2021, the company ordered 1400 packages of eco-friendly paper, equal to 700000 sheets. The carbon footprint for conventional paper at this level is 35000 kg CO2, while for recycled paper, it's 28000 kg CO2 - this means that switching to eco-friendly paper reduced the carbon footprint for 2021 by 7000 kg CO2.

### QUESTIONS:

- 1. CAN YOU DESCRIBE THE KEY SUSTAINABILITY INITIATIVES UNDERTAKEN BY COLUMBUS ENERGY SA TO REDUCE THEIR ENVIRONMENTAL IMPACT? DO YOU FEEL THAT YOU IMPLEMENT ANY OF THESE IN YOUR OWN COMPANY?**
- 2. WHAT ARE THE SPECIFIC ENVIRONMENTAL BENEFITS ACHIEVED BY COLUMBUS ENERGY SA THROUGH THE CHANGES MADE IN THEIR OFFICE SPACE AND DAILY PRACTICES?**
- 3. IN WHAT WAYS DO THE CHANGES IN PAPER USAGE, SUCH AS REPLACING WHITE PRINTER PAPER WITH RECYCLED GREY PAPER AND ELECTRONIC DOCUMENT CIRCULATION, EXEMPLIFY THE COMPANY'S COMMITMENT TO SUSTAINABILITY?**
- 4. THE ENVIRONMENTAL PILLAR OF ESG IS SATISFIED IN THIS EXAMPLE – WHICH EXAMPLES ALSO SATISFY THE SOCIAL OR GOVERNANCE PILLARS?**

# CASE STUDY FOR SMALL ENTERPRISE

## Introduction to green practices in a small business

Nowadays, an increasing number of companies are realizing the growing importance of environmental activities. In this context, small businesses play an important role in protecting the environment and promoting sustainable development. One of the key areas where changes can be made that have a positive impact on the ecology is the reduction of energy and water consumption. In the following section, we will discuss in detail what specific practices a small business can adopt to achieve these goals.

- **INSTALLING ENERGY-EFFICIENT LIGHTING SOURCES:**

One of the most important steps for a sustainable company is to replace traditional light sources with energy-efficient alternatives, such as LEDs. LEDs use much less energy than traditional incandescent bulbs and have a longer lifespan. It seems that investing in modern lighting may require some costs initially, but in the long run it translates into energy and money savings.

- **SWITCHING OFF ELECTRONIC DEVICES EFFICIENTLY:**

Habitually turning off electronic devices and office equipment when you're done working is a practice that can make a significant contribution to reducing energy consumption. Many devices, although they appear to be turned off, actually remain in standby mode, still consuming energy. By consistently turning off equipment, a company can effectively reduce its carbon footprint.

- **SET THERMOSTATS ACCORDING TO THE SEASON:**

Proper management of indoor temperatures can make a significant difference in heating or cooling energy consumption. Setting thermostats to a lower temperature during the heating season and to a higher temperature during the summer season will minimize the energy consumption associated with air conditioning and heating. Even small changes in temperature can contribute to savings.

# CASE STUDY FOR SMALL ENTERPRISE

## Introduction to green practices in a small business

- **PREVENTING WATER LOSS:**

Proper water management is key to green practices. Repairing leaks and dripping faucets are actions that may seem small on the surface, but over time can contribute to significant water savings. Every drop of water that is wasted affects a company's water resources and operating costs.



# CASE STUDY FOR SMALL ENTERPRISE

## **Environmental and economic benefits for a small business.**

**Implementing the above green practices in a small business has numerous benefits, both for the environment and for the company itself.**

### **INCREASING AWARENESS:**

- A company's good environmental practices can serve as an example to employees, customers and other companies, inspiring them to take eco-friendly actions.

### **INCREASED EFFICIENCY:**

- Conscious energy and water management can improve a company's overall operational efficiency, helping to make it more competitive in the marketplace.

### **POSITIVE IMAGE:**

- For today's consumers, a company's pro-environmental values are an increasingly important factor in purchasing decisions. A small business that engages in green activities can gain loyal customers and gain a positive image.



# CASE STUDY FOR SMALL ENTERPRISE

## **Environmental and economic benefits for a small business.**

### **Conservation of natural resources:**

- Lower energy and water consumption helps conserve natural resources, such as water and fossil fuels, which are limited and insufficient for the growing needs of the global population.

### **Environmental benefits:**

- Reduction in greenhouse gas emissions: Measures to reduce energy and water consumption help reduce greenhouse gas emissions, a major cause of climate change.

### **Economic benefits:**

- Financial savings: While the initial investment may seem costly, long-term energy and water savings lead to a significant reduction in energy and water bills, which has a positive impact on the company's financial balance sheet.



# CASE STUDY FOR SMALL ENTERPRISE

## Summary:

Implementing practices to reduce energy and water consumption is a significant step toward creating a greener and more sustainable company. These actions benefit both the environment and the company itself through financial savings, increased operational efficiency and an improved corporate image. Small businesses have the potential to become role models in making positive environmental changes, leading to a more sustainable future.



# CASE STUDY FOR MEDIUM ENTERPRISES





# CASE STUDY FOR MEDIUM ENTERPRISES

## 1. Case study for medium enterprises – Company strategy based on the Green Deal



Anna and Natalie are owners of an events company. The company owns a large hall in the city centre, equipped with a stage and bar. There are 60 employees in total, encompassing social media, photography, catering, management, bar staff, cleaners, and accountants. Anna has read that the EU Green Deal clarifies that member states are committed to cutting net greenhouse gas emissions in the EU by at least 55% by 2030, compared to 1990 levels. She decides to implement strategies in the business to cut greenhouse gas emissions.

Anna wishes to implement the following strategies:

- Upgrade lighting to energy-efficient LED bulbs.
- Install programmable thermostats to regulate heating and cooling systems.
- Invest in solar panels.
- Encourage employees to use reusable items instead of single-use products.
- Encourage carpooling, biking, walking, or public transportation.
- Change food suppliers to source products locally to reduce transportation emissions.

# CASE STUDY FOR MEDIUM ENTERPRISES

## 1. Case study for medium enterprises – Company strategy based on the Green Deal

However, Natalie is sceptical. She believes these changes will cause management issues, as well as have a negative impact on profit. She says that business is going well, and it is not necessary to make any changes to the way the company operates.

### Questions:

1. How would you advise Anna to approach a further conversation with Natalie? What are the advantages of the strategies?
2. Which of the following strategies would see the least to most resistance from employees? Rank them. How could you deal with possible negative viewpoints from employees?
3. Could you implement any of these strategies within your own organisation? Why / why not?



# CASE STUDY FOR MEDIUM ENTERPRISES

## 2. Case study for medium enterprises – GDPR at a public event

Under GDPR, personal data refers to all information that relates to an identifiable living individual. Pieces of information that can lead to the identification of someone when collected together also count as personal data.

A company is planning to publish photographs of their recent Charity event, which was held at the local park. Employees, stakeholders, and loyal customers were present, as well as police and firefighter staff, and local park users.

The manager asks the head of social media to publish all 1000 photos as a link which the company will put on its social media to make it easier for people to access the photos they need. However, the head of social media disagrees, and says it is against GDPR. They state that some people may not have been able to give consent for the photographs (such as park users) as well as some may contain personal data, and explains the photos need to be thoroughly looked through before being published.



# CASE STUDY FOR MEDIUM ENTERPRISES

## 2. Case study for medium enterprises – GDPR at a public event

### Questions:

1. Do you think the social media manager is right? Why / why not?
2. How does consent for photographs work in a public setting? Who is the company allowed to publish photos of?
3. What are some other issues except the ones mentioned (consent and personal data) which can arise when taking or publishing photographs from an event? How does this differ between private and public events?

Case study based on <https://bysafeonline.com/are-photos-personal-data/>



# CASE STUDY FOR MEDIUM ENTERPRISES

## 3. Case study for medium enterprises – legal issues with a supplier

Monica is a senior manager at a company which currently has 72 employees and 4 different suppliers. Last Tuesday, she was overseeing the delivery process from abroad, Germany. Monica made conversation and the supplier's delivery driver says, "Yes I am pretty tired already, 12-hour shifts with no break can be brutal!" and laughs. Monica signs off the delivery and gets back to the office, with the comment still on her mind. Based on company policy, Monica's employees get breaks every four hours. She decides to search the EU website which states "If your employees work more than 6 hours a day, you must ensure that they are given a break, the duration of which is specified in the collective agreements or by national law,". She is unsure what to do next.



# CASE STUDY FOR MEDIUM ENTERPRISES

## 3. Case study for medium enterprises – legal issues with a supplier

### Questions:

1. What are the potential legal and ethical implications of the supplier's delivery driver mentioning 12-hour shifts with no breaks? How might this impact the company's relationship with the supplier and its employees?
2. How does Monica's responsibility as a senior manager intersect with her ethical obligations regarding employee well-being and compliance with labour laws? What should be her primary considerations in this situation?
3. In the context of Monica's dilemma, how can the company develop effective communication and understanding with its suppliers to ensure that all parties adhere to labour regulations and uphold ethical work practices?
4. Considering the EU website's guidance, what is the appropriate course of action for Monica to take? Should she advise the management board to end their relationship with the supplier? Why / why not?



# CASE STUDY FOR MEDIUM ENTERPRISES

## 4. Environmental factor as an added value to the product

According to research conducted by the Ministry of Climate and Environment on the ecological awareness of Polish citizens, it has been shown that there has been an increase since 2011. In addition, according to the fifth edition of the EKObarometer 2023 report conducted by the SW Research agency, the widest group of supporters of ecology is recorded among consumers, as many as 58%. The above-mentioned data should be an information for companies, mainly from the small and medium-sized enterprise sector, a signal that being "eco", introducing ecological practices or product innovations of ecological nature in their business can be profitable. In addition to the prospect of attracting a wider group of customers for goods and services, and thus recording a higher profit, the company strengthens its position in the market as a socially responsible company whose pro-environmental activities are part of the in the environmental policy of the European Union for the coming years.

One such pro-environmental activity that is part of corporate social responsibility may be the introduction of an ecological factor into the products or services offered by companies. Introducing innovative solutions of an ecological nature into the goods and services offered by companies can constitute their added value.

### **So, what is product value added?**

Lean value added to a product is any activity that makes a good or service more valuable to its consumers, resulting in the product or service becoming more desirable. Therefore, it is very important to pay attention to the ever-changing consumer trends in the market. Considering the fact that 58% of consumers are declared supporters of ecology, it may be worth betting on it!

# CASE STUDY FOR MEDIUM ENTERPRISES

## 4. Environmental factor as an added value to the product

There are many companies on the market whose offered products can be defined as "eco-friendly" and, importantly, they are not only food products. Such companies include Pela, which manufactures and sells compostable phone cases, mainly for the iPhone. Pela-branded phone cases are made from a blend of plant biopolymer mixed with common flax. They have the ability to completely decompose into carbon, water and organic biomass. Thanks to these properties, Pela's cases can be disposed of on a home compost heap after "wear and tear," compared to cases made of plastic. Each person who takes advantage of Pela's offer has a product that first of all fulfills its primary function, that is, as a case for the phone and, in addition, gives consumers the feeling that they are conscious consumers who, through their choices, have a positive impact on the environment and, in this particular case, have an impact on reducing municipal waste and thus CO2 emissions.

Another example is DELL. The company's new concept is the Dell Luna laptop - a long-lasting computer. In addition to the basic functions that a laptop should have, this technological innovation has an added value, namely its users have the possibility of repairing it themselves, without any tools or taking it to a service center. In the event of damage to the screen or keyboard, it is enough to remove the part in question and replace it with working spare parts. The purpose of the Dell Luna laptop concept is primarily to try to meet the current environmental challenges with the storage of a large amount of electro-waste. The ability to quickly repair and upgrade reduces the likelihood of replacing the equipment with a new one, whose manufacturing process requires the manufacturer to consume more energy and resources.





# CASE STUDY FOR MEDIUM ENTERPRISES

## 4. Environmental factor as an added value to the product

### Considerations:

1. Review the examples given above. Then consider whether your business profile allows you to implement a similar practice? If YES, brainstorm with your team. The results may be surprising.
2. Do you have the aptitude, but no idea how to implement a practice? Do you think your project might fail, but don't know how to start? Maybe look for someone to work with! It is known not from today that in a group strength. Do some market research, offer someone to cooperate with you! Maybe decide to cooperate with an academic unit. Maybe a university? There are many programs now available that assume cooperation of business entities with scientific units, which concerns the implementation of innovative technologies. If not a project then maybe, buy the rights to a technology that is already there?

### Example:

You are a manufacturer and seller of meat products that are packaged in synthetic films that later end up in landfills. Consider changing your packaging. Perhaps to biodegradable ones? Search publicly available registers for information on innovations in the food sector. Perhaps the Patent Office website, where you can find new solutions from the food industry that have been patented, will be useful. Take up cooperation with Universities, Institutes that deal with innovations in the food industry.

Source:

<https://eu.pelacase.com/?shpxid=070ae547-6a58-4ddd-b217-9f074576492a>

<https://dell24.pl/180-news-Dell-Concept-Luna-latwy-w-naprawie-i-recyklingu>

# CASE STUDY FOR MEDIUM ENTERPRISES

## 5. Don't litter! Use consciously! Be a giver of life!

One of the elements of the European Union's strategic plan to achieve climate neutrality by 2050 is the transformation of the economy to a circular economy (GoZ), otherwise known as the Circular Economy. The goal of this business model is to minimize the amount of raw materials consumed and waste generated. It involves the following activities: sharing, lending, reusing, repairing, renewing and recycling a product for as long as possible. The introduction of the GOZ business model in the company's structure not only promotes the environment, but also has an impact on increasing the quality of services provided, reducing the amount of costs associated with running the company and strengthening the company's position in the market.

The market is witnessing a number of companies, smaller and larger, that are introducing this type of production and consumption model into their operations. The first example of companies that have directed themselves towards a closed-circuit economy is the owner of the Polish clothing brand 4F - the company OTCF S.A., which together in partnership with the company "Ubrania do oddaćania", which deals with collecting unwanted clothes from Poles' homes and circularly introducing them into the second circulation of used clothing, is implementing the 4F Change project.



# CASE STUDY FOR MEDIUM ENTERPRISES

## 5. Don't litter! Use consciously! Be a giver of life!

One of the main objectives of the project is the circular circulation of clothing, which is expected to help reduce the brand's negative impact on the environment. The Wear\_fair program has been launched in selected stationary stores of the 4F brand. As part of this program, a Wear\_fair zone with second-circulation clothing has been set up in selected stores. Another of the points of this program is the installation of clothes machines in 4F stationary stores, into which customers will be able to drop their used clothing. The machine will then weigh the amount of donated clothing, and then provide information on what amount will be donated to the 4F Helps Foundation. The conversion rate is quite simple. Each kilogram of donated clothing is worth one zloty. Not only does the Foundation benefit from this practice, but also the customer themselves, because for every 10 kilos of used clothes, they get a 10% discount on the purchase of 4F-branded second-hand clothes in Wear\_Fair zones. It is also possible to donate used clothing through the 4F store website by ordering a courier.

The brand also places emphasis on education. Warsaw residents have been provided with special cartons that they can use to donate clothes in. These cartons are located in the following places in Warsaw:

Constitution Square, Daszyńskiego Roundabout or Wierzbno Metro. Through such activities, the company shows consumers how they can rationally manage unused clothing and makes them aware that there are other alternatives than throwing them in the trash.



# CASE STUDY FOR MEDIUM ENTERPRISES

## **5. Don't litter! Use consciously! Be a giver of life!**

Decathlon is another brand that is taking its actions with the green planet in mind. A major component of their strategy is to extend the life of the products they offer. One of Decathlon's latest initiatives is the 2ND LIFE project, which adds a few years of life to equipment that is not new but still has value. As part of this project, these equipment are re-sold in the brand's stores after being properly serviced and checked for safety. Another of the company's eco-friendly measures is to respect raw materials by providing a servicing service. A customer of the store can use the service and repair a broken product and not necessarily replace it with a new one. Decathlon, thinking of the environment, at the same time reaches out to people who practice sports as a hobby, but do not necessarily want to buy new sports equipment or cannot afford it. A Decathlon Rent sports equipment rental service has been launched for this group of consumers (and not only).

"The second life of the sofa" is another program with the GOZ concept in mind. The originators of this idea are IKEA Retail in Poland and Habitat for Humanity Poland Foundation. The cooperation of these two entities on the "Second Life of a Sofa" program is that customers of IKEA stores who want to get rid of unused sofas and armchairs from their home/apartment donate them, through IKEA, to the Foundation in the form of a donation. This is a good solution to prolong the life of the product, thus extending the deadline for its disposal in the landfill. What does this practice look like? At the time of ordering by a customer of the store, he can, for an additional fee, arrange for the service of collecting a used sofa or armchair from his home. In addition, he is obliged to sign a document, in which he/she declares that he/she is donating the furniture to the Habitat for Humanity Poland Foundation. Then the piece of furniture is transported to a storage facility, after which the Foundation decides whether the piece of furniture can be immediately donated to one of its wards, or whether certain actions must be taken before this happens, such as repair or restoration. The above-described project started at the beginning of March 2019 by implementing it in selected stationary stores such as the store in Targówek, Janki and Blue City in Warsaw. After a six-month period, about 90 such orders were recorded.

The above are examples from various industries. In each of them, the company in question, regardless of the size of its operations, performed certain activities that were conducive to reducing the amount of waste generated.

# CASE STUDY FOR MEDIUM ENTERPRISES

## 5. Don't litter! Use consciously! Be a giver of life!

### Considerations:

1. Review the examples given above. Then consider whether your business profile allows you to implement a similar practice?
2. Try to introduce a GOZ practice already at the level of your company. Consider how you can introduce it and what activity it will involve.
3. Interact with your customers, for example.

### Example:

You run a coffee shop. Introduce into your offer the possibility of coming to get coffee with your cup in exchange for a discount on your favorite beverage. This will reduce the use of paper, disposable cups.



# CASE STUDY FOR MEDIUM ENTERPRISES

## 6. Learn (to) and others!

Showing the magnitude of the problem and making others aware of its existence is the first step to using the right tools to combat it. The same is true for environmental protection, so it is very important to educate the public about it. First, inform people about the scale of the problem and the dangers of it, and impart knowledge on how they can face the problem. Secondly, act on your own, because this reaches a wide audience best. People mostly observe others, their actions. If they are valuable, allow these people to develop, improve the conditions of their lives, they are eager to duplicate them. One often hears about various environmental education campaigns. Just as often companies themselves or in cooperation with other entities participate in these campaigns.

**Why, then, not apply such a practice to your own business? Why not start teaching others, your customers, your employees? Why not teach yourself to take care of the environment in which we live?**

One example of a pro-environmental education campaign is Bridgestone Poznan, a modern, international tire manufacturing plant. The company's main goal is to produce tires with the safety of its employees and with the environment in mind. The company is the originator of the educational program titled "Play Green with Us," which runs from 2019 and is divided into editions. This program is dedicated to elementary school students (mainly 1st-4th grade) and its idea is to educate the youngest in a very accessible way for them, because through games, quizzes, competitions.

At workshops organized free of charge by the company, children are made aware of the importance of taking care of our planet, what terms such as biodiversity, recycling mean and what it means. They learn about methods, environmentally friendly actions that they can implement in their daily lives. Bridgestone measures its effectiveness by the number of schools the company visits and the number of people who attend workshops.

# CASE STUDY FOR MEDIUM ENTERPRISES

## 6. Learn (to) and others!

Deloitte is a company that offers professional consulting services in the following areas: audit, business consulting, tax consulting, financial and legal consulting, and risk management. In addition to its broad business area, the company is not indifferent to ESG-related challenges. To this end, the company has decided to launch an educational program for its employees in this particular field. As part of this program, webinars are held in which various company departments are guided through the most relevant aspects of ESG that may be relevant to the company's clients, they are provided with information and relevant arguments that they can use to work with clients and explain to them how ESG affects their business, and they are trained on how to inspire and mentor their clients on ESG.

**In 2021, Deloitte held 4 webinars, which recorded about 8,000 participants from across the company in both Poland and Central Europe. This example gives me the opportunity to put forward the thesis that by taking any pro-environmental initiatives, learning in this regard, we not only think about the environment, but also about the client, for whom we become more professional.**

BNP Paribas Securities Services was another company that provided education, both for its employees and outsiders, as part of an environmental project. In 2021, together in cooperation with Little Greenfinity, it launched a project called "Take Care of the Climate. Reduce CO2." The main goal of the project is to educate employees about the carbon footprint and how to reduce it. In addition to the company's employees, the recipients of the webinars were also teachers and high school students. The organization of the webinar series was based on the fact that employees were the first to be trained, followed by secondary school teachers, who, having acquired the relevant knowledge, passed it on to their students. In 2022, a competition was organized for high school students for an idea, an idea through which greenhouse gas emissions will be reduced in the local community.

*sources:*

<https://www2.deloitte.com/pl/pl/legal/o-deloitte.html>

<https://odpowiedzialnybiznes.pl/dobre-praktyki/edukacyjna-seria-webinarow-wewnetrznych-esg-academy/>

<https://odpowiedzialnybiznes.pl/dobre-praktyki/dbaj-o-klimat-redukuj-co2/>

# CASE STUDY FOR MEDIUM ENTERPRISES

## 6. Learn (to) and others!

### Considerations:

Analyze the examples given above. Then consider whether your business profile allows you to implement a similar practice?

Try starting with yourself. Conduct a survey among your organization's employees about environmental protection and measures that can be implemented in your organization. Organize training and practical workshops to increase environmental awareness among your employees.

Conduct a public awareness campaign in which you involve someone from outside, such as customers. Introduce activities that raise awareness. Establish cooperation.

### Example:

How about a social media campaign? Ask your customers to write a post, record a short video what actions they take on a daily basis to take care of the climate and the environment, in which they will mark you as a company. Reward for the best eco-friendly practices!







**REMEMBER!  
YOU DON'T HAVE TO BE  
A MARKET LEADER TO  
ACT LIKE ONE!**

**Consider how you too can make an  
impact on the environment.**



# RECOMMENDATIONS

**Managing small and medium-sized enterprises (SMEs) in the field of sustainable development requires an appropriate approach and skills of the management staff. Here are the recommendations for SME management regarding sustainable development:**

- **Develop sustainable management competences:**

SME management should invest in developing their own competences related to sustainable development. This includes both knowledge of ecology and corporate social responsibility (CSR).

- **Define strategic sustainability goals:**

Define clear sustainability goals that reflect the company's values and its contribution to the community and the environment. These goals should be integrated with business goals.

- **Introduce sustainable practices into your daily activities:**

SME management should strive to implement sustainable practices in the daily operation of the company, such as minimizing energy, water and raw material consumption, as well as reducing waste.

- **Engage employees:**

Employees play a key role in achieving the Sustainable Development Goals. Motivate and educate your employees to engage in sustainability initiatives.

- **Comply with regulations and sustainability standards:**

Stay up to date with local and international regulations and standards related to environmental protection and sustainability. Make sure your company complies with these regulations.



# RECOMMENDATIONS



- **Monitor and report progress:**

Regularly monitor progress towards achieving sustainability goals and prepare reports that inform both internal and external interests about the company's achievements in this regard.

- **Sustainable supply chain:**

Work with suppliers who also strive for sustainability. Apply sustainable supplier selection criteria and promote sustainable practices throughout the supply chain.

- **Support your local community:**

Get involved in social and cultural initiatives at the local level. Support the local community and invest in social projects.

- **Investments in ecological technologies:**

Consider investing in green technologies and solutions that will help increase the efficiency and reduce the environmental impact of your company.

- **Build a reputation as a sustainable company:**

Promote your commitment to sustainability as part of your company image. This can attract customers, business partners and investors who value sustainable companies.



**Managing SMEs in the field of sustainable development is a long-term process that requires the involvement of the entire management team. With the right approach, it can bring benefits both for the company and for society and the natural environment.**

✓ Sustainability: Strive for sustainable development while taking into account ecological, social and economic aspects. Consider implementing activities that benefit both your business, your community and the environment.

✓ Transparency and honesty: Be transparent in your communication with stakeholders regarding CSR activities. Make sure you provide accurate and reliable information about your CSR practices.

✓ Engaging employees: Involve employees in the CSR process by encouraging them to participate in social and environmental initiatives. Create volunteer programs and offer support for their involvement in the local community.



✓ Equality and diversity: Promote equality and diversity in the workplace. Strive to create an environment in which all employees are treated fairly and equally, regardless of gender, age, ethnicity or sexual orientation.

✓ Sustainable Supply Chain: Monitor your suppliers' practices and collaborate with those who are also committed to sustainability. Introduce responsibility principles throughout the entire supply chain.

✓ Environmental protection: Prevent the negative impact of your activities on the natural environment. Apply the principles of sustainable use of resources, minimization of waste and reduction of CO2 emissions.

✓ Support the local community: Invest in the local community through support for local non-profit organizations, educational programs and cultural initiatives. Act as a responsible citizen where you do business.

✓ Measure and report progress: Regularly monitor and evaluate your CSR activities and prepare reports that inform both internal and external interests about CSR achievements and progress.

✓ Implementing corporate social responsibility is a continuous process that contributes to building a positive image of the company, improving relationships with customers, employees and other stakeholders, and increasing its sustainable success.



## **It is worth regularly monitoring competitions and subsidy programs for companies in the area of ecology and responsible business.**

Here are some examples of competitions and funding programs for companies in the field of ecology and responsible business.

Please note, however, that available competitions may change, so it is always worth following the latest information on the websites of organizations and government agencies that organize such competitions.

- GreenEvo competition: Polish Agency for Enterprise Development (PARP): A competition that supports enterprises developing innovative technologies and products with low environmental impact.
- Competitions of the National Fund for Environmental Protection and Water Management (NFOŚiGW): NFOŚiGW organizes various competitions and subsidy programs supporting projects in the field of environmental protection, energy efficiency and renewable energy sources.
- European Environment Agency (EEA) competitions: The EEA organizes various competitions related to environmental protection and sustainable development. These may include both companies and non-governmental organizations.

It is worth regularly monitoring competitions and subsidy programs for companies in the area of ecology and responsible business.



- LIFE program: European Union: The LIFE program supports projects in the field of environmental protection, sustainable agriculture, energy efficiency and many other areas. It is available to businesses, non-profits and the public sector.
- Cleantech Open Global Ideas Competition: An international competition for companies operating in the cleantech sector, the aim of which is to promote innovative solutions that have a positive impact on the environment.
- ClimateLaunchpad Competitions: This is an international initiative supporting start-ups and enterprises in the field of sustainable technologies, reducing CO2 emissions and adapting to climate change.
- Green Challenge - Postcode Lottery Green Challenge: A competition addressed to start-ups from around the world who develop innovative solutions in the field of ecology and sustainable development.
- The Circulars Awards: A competition rewarding companies for innovative approaches to creating a circular economy where waste is minimized.

European Business Awards for the Environment (EBAE): Awards given by the European Commission to companies that demonstrate an outstanding commitment to protecting the environment.



**Global Compact Business Sustainability Awards: Awards given to companies for their actions under the Global Compact, a United Nations initiative supporting responsible business.**



The above examples are just some of the competitions and programs available in the field of ecology and responsible business. It is worth following the announcements and websites of organizations and government agencies that promote these initiatives to stay up to date with the latest financing and reward opportunities for sustainable development activities.



# HORIZON EUROPE PROGRAM

Horizon Europe offers enormous financing and support opportunities for micro, small and medium-sized enterprises (SMEs) and other entities operating in the field of research and innovation. Thanks to its significant budget and various competitions and initiatives, this program is a valuable resource for enterprises and institutions interested in developing innovative projects. It is worth paying attention to several key benefits that can be achieved by participating in "Horizon Europe":

- Funding for research and innovation projects: Horizon Europe offers significant funding for research, development and innovation projects, enabling SMEs to develop new products, services and technologies.
- International cooperation: Working under Horizon Europe, SMEs have the opportunity to cooperate with partners from different countries, which can lead to valuable business relationships and expansion of sales markets.
- Support for innovation: The program supports innovation and activities aimed at accelerating the commercialization of new technologies and solutions, which can significantly increase the competitiveness of SMEs on the market.
- Access to knowledge and expertise: Horizon Europe is also a source of access to the latest scientific and technological achievements and the expertise of specialists, which can be very valuable for SMEs.
- Increased competitiveness: Participation in the program can contribute to the increase in the competitiveness of SMEs both on the domestic and international markets, thanks to the development of innovative solutions.
- Sustainability: Horizon Europe promotes sustainable development, which can be a beneficial element of a business strategy for SMEs.





GREEN, SUSTAINABLE AND RESPONSIBLE BUSINESS  
IS THE KEY TO SUCCESS



## MORE INFORMATION ABOUT THE PROJECT:

 [www.kreatywnidlabiznesu.pl](http://www.kreatywnidlabiznesu.pl)

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PROJECT NO. 2022-2-PL01-KA210-VET-000095393



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