



ESG4SMEs
Sustainability in Action

D2.4 Curriculum Design



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Introduction to the Project

Section 1

Introduction

ESG (Environmental, Social, and Governance) principles are becoming increasingly important. These principles encompass responsible management of environmental resources, social responsibility towards employees and the community, and a high level of business transparency and ethics. The project is designed to develop a curriculum that will equip ESG managers for small and medium enterprises (SMEs) in rural areas, providing them with the necessary skills and knowledge to implement ESG practices in the unique context of these communities.

Rural SMEs, especially those in the agri-food sector, face unique challenges and constraints, such as limited resources, restricted access to technology, and specific local socio-economic conditions. In such an environment, adopting ESG practices can help businesses improve their sustainability, reduce their environmental footprint, and strengthen their reputation, while simultaneously achieving economic benefits and contributing to community development.

Why is this curriculum important?

- Promotes sustainable development in rural communities
- Increases SME competitiveness
- Aligns with European standards and policies
- Provides practical skills through innovative methods

Curriculum Objectives:

The objective of this curriculum is to equip future ESG managers in rural small and medium enterprises (SMEs), particularly in the agri-food sector, with both fundamental and advanced skills. This program enables:

- Understanding and applying ESG (Environmental, Social, and Governance) principles in specific rural contexts.
- Developing sustainable strategies and plans aligned with ESG standards and EU legislation.
- Building capacity to analyze ESG data, optimize processes, engage in strategic planning, and involve key stakeholders.
- Preparing to address local challenges and apply innovative practices to enhance business sustainability and efficiency.

Modules

Section 2

CATEGORIES/ MODULES	Module 1: Introduction to ESG Principles and Rural Context	Module 2: ESG Data Analysis for Rural SMEs	Module 3: ESG Optimizer (Strategy Implementation)
Module Goal	- Establish the foundation for understanding ESG principles, essential for the sustainable operation of rural SMEs.	- Equip participants with skills to collect, analyze, and interpret ESG-related data, enabling effective performance evaluation and alignment with standards.	- Provide participants with the knowledge and tools to implement effective ESG strategies, focusing on resource optimization, environmental impact reduction, and enhanced social responsibility.
Competences ***	- 1.E.1, 1.E.2, 1.E.3, 1.E.4, 1.S.1, 1.S.4, 1.S.6, 1.G.1, 1.G.2	- 3.E.1, 3.E.3, 3.G.2, 3.G.7.	- 3.E.2, 3.E.4, 3.S.5, 3.S.6, 3.G.3, 3.G.4.
Learning Objectives	<ul style="list-style-type: none"> - Understand the basic principles of ESG (Environmental, Social, and Governance). - Recognize the importance of ESG factors for sustainable business operations, particularly in rural SMEs. - Identify key ESG risks and opportunities for small enterprises in rural settings. 	<ul style="list-style-type: none"> - Understand methods for collecting ESG-related data in rural SME contexts. - Use data analysis tools to evaluate ESG performance effectively. - Identify key ESG indicators and interpret their impact on business operations. 	<ul style="list-style-type: none"> - Develop and apply ESG strategies that optimize business processes and resource use. - Identify and implement specific actions that improve environmental sustainability and social impact. - Create plans for short-term and long-term ESG goals tailored to rural SME contexts.
Topics	<ul style="list-style-type: none"> - What is ESG, and why is it important? - The role of ESG in the context of rural SMEs, with a focus on the agri-food sector. - Overview of major ESG regulations and standards (CSRD, ESRS, EU Taxonomy). - Case studies of ESG implementation in rural SMEs. 	<ul style="list-style-type: none"> - ESG data collection process – identifying sources and understanding challenges. - Introduction to key data analysis tools (e.g., Excel, Google Sheets, basic statistical software). - Understanding and applying ESG performance indicators (KPIs). - Case studies showcasing successful ESG data analysis in rural SMEs. 	<ul style="list-style-type: none"> - Basics of ESG strategy implementation – identifying opportunities and challenges. - Resource management techniques – energy efficiency, waste management, and sustainable water use. - Introduction to tools and methodologies for ESG optimization (e.g., Lean, Kaizen). - Examples of successful sustainability initiatives in rural SMEs.
Suggested Methodology	<ul style="list-style-type: none"> - Interactive, non-formal lectures with real-life examples. - Group discussions on ESG challenges and opportunities in rural SMEs. - Case study analysis illustrating ESG principles. 	<ul style="list-style-type: none"> - Practical demonstrations of data collection and analysis tools. - Workshops where participants analyze ESG datasets and present their findings. - Group discussions to explore real-world challenges and solutions. 	<ul style="list-style-type: none"> - Interactive workshops where participants create and refine ESG strategies. - Group projects focused on real or simulated scenarios of ESG implementation. - Case study analysis of successful ESG practices in rural SMEs.
Evaluation	<ul style="list-style-type: none"> - Short quiz to assess understanding of ESG principles. - Peer group discussions reflecting on case study applications. 	<ul style="list-style-type: none"> - Participants collect and analyze sample ESG data and prepare a brief report. - Teams present their findings and discuss opportunities for improvement. 	<ul style="list-style-type: none"> - Participants prepare a short plan to optimize a specific aspect of business operations. - Teams present their plans and receive feedback from peers and instructors.

CATEGORIES/ MODULES	Module 4: ESG Strategic Planning for Rural SMEs	Module 5: Monitoring and Reporting on ESG Performance	Module 6: Adapting ESG Strategies to Local Contexts
Module Goal	- Equip participants with skills to create and manage strategic ESG plans for rural SMEs, aligning ESG goals with business objectives and ensuring compliance with regulations.	- Teach participants to monitor ESG performance using key indicators and reporting standards, ensuring transparency and effective communication with stakeholders.	- Equip participants with skills to adapt ESG strategies to the unique conditions of rural SMEs, considering local socio-economic and environmental factors while fostering sustainability and community impact
Competences ***	- 2.E.1, 2.E.2, 3.S.1, 3.S.7, 2.G.3, 3.G.4.	- 4.E.3, 4.E.1, 4.S.2, 4.S.3, 4.S.4, 4.G.2, 4.G.3.	- 4.E.2, 4.E.3, 4.S.5, 4.S.6, 4.G.1, 4.G.3.
Learning Objectives	<ul style="list-style-type: none"> - Develop long-term ESG strategic plans aligned with business goals and regulations. - Identify and prioritize key ESG goals and integrate them into organizational strategies. - Build leadership and team engagement skills to support the implementation of ESG initiatives. 	<ul style="list-style-type: none"> - Define and monitor ESG KPIs for environmental, social, and governance dimensions. - Understand and apply major ESG reporting standards, such as GRI, SASB, and CSRD. - Communicate ESG performance effectively to internal and external stakeholders. 	<ul style="list-style-type: none"> - Assess and address specific ESG challenges in rural SME contexts. - Adapt ESG strategies to align with local environmental, social, and economic conditions. - Engage local stakeholders in creating community-focused ESG initiatives.
Topics	<ul style="list-style-type: none"> - The role of ESG leaders in shaping business strategies. - Steps in ESG strategic planning – from analysis to goal setting and execution. - Tools for strategic planning (e.g., SWOT, PEST analysis, Balanced Scorecard). - Examples of successful ESG strategies in rural SMEs. - Building an organizational culture that supports ESG initiatives. 	<ul style="list-style-type: none"> - Introduction to key performance indicators (KPIs) for ESG – identification and application. - Overview of ESG reporting standards (e.g., GRI, SASB, CSRD). - Data collection and analysis methods for accurate reporting. - Case studies of successful ESG reporting in rural SMEs. - Ensuring transparency and accountability in reporting processes. 	<ul style="list-style-type: none"> - Assessing local socio-economic and environmental conditions. - Adapting ESG practices to meet local challenges and leverage community strengths. - Building partnerships with local stakeholders for shared ESG initiatives. - Examples of successful ESG adaptation in rural SMEs.
Suggested Methodology	<ul style="list-style-type: none"> - Interactive lectures presenting real-world examples of successful ESG strategies. - Workshops for creating strategic ESG plans tailored to specific SME scenarios. - Group activities to develop and present strategic solutions for real or simulated challenges in rural SMEs. 	<ul style="list-style-type: none"> - Lectures demonstrating practical examples of ESG KPIs and reporting tools. - Workshops for drafting sections of ESG reports using real or simulated data. - Group discussions analyzing ESG report examples to identify strengths and areas for improvement. 	<ul style="list-style-type: none"> - Lectures focused on adapting ESG strategies to rural conditions. - Workshops where participants design ESG initiatives tailored to a local case study. - Group activities collaborating on solutions for real or simulated rural challenges.
Evaluation	<ul style="list-style-type: none"> - Participants prepare a comprehensive ESG strategic plan for their organization or a case study SME. - Each participant presents their strategic plan, receiving feedback from peers and instructors. 	<ul style="list-style-type: none"> - Participants prepare a basic ESG report or summary using selected KPIs. - Reports are presented to the group, with feedback provided by peers and instructors. 	<ul style="list-style-type: none"> - Participants prepare an adaptation plan for an ESG strategy tailored to a rural SME. - Plans are presented to the group for feedback and improvement.

Competencies:

The competencies outlined in this curriculum are directly derived from the ESG Manager for Rural SMEs Profile document. This profile, developed to address the unique needs of rural small and medium-sized enterprises (SMEs), identifies the key skills and knowledge required for ESG roles across various dimensions: Role, Person, Organization, and External Ecosystem.

Each competency has been categorized under one of the three ESG areas—Environmental, Social, or Governance—and systematically numbered to ensure clarity and alignment with the overall framework. The numbering format follows this structure:

The first digit indicates the dimension:

- 1: Role
- 2: Person
- 3: Organization
- 4: External Ecosystem

The letter identifies the ESG area:

- E: Environmental
- S: Social
- G: Governance

The final digit corresponds to the specific competency within that category.

This structured approach ensures that all competencies are clearly defined and easily traceable to their respective roles and contexts within the ESG framework. The competencies included in each module of this curriculum are selected based on their relevance to the module's objectives, ensuring a focused and effective learning experience for participants.

Module 1: Introduction to ESG Principles and Rural Context

Description:

This module lays the foundation for understanding ESG principles, which are essential for the sustainable operation of rural small and medium-sized enterprises (SMEs). Its goal is to enable participants to grasp fundamental concepts and their significance, serving as a starting point for more advanced topics in subsequent modules. Through the analysis of ESG principles and their impact on business, participants will gain insights into how ESG contributes to enhancing sustainability, competitiveness, and the reputation of SMEs.

Competencies Gained Through This Module:

Environment:

- 1.E.1: Having ethical and sustainable thinking
- 1.E.2: Being a change-maker
- 1.E.3: Understanding and doing impact assessment
- 1.E.4: Innovative thinking

Social:

- 1.S.1: Valuing ideas
- 1.S.4: Understanding and promoting inclusion and diversity
- 1.S.6: Knowledge of working conditions

Governance:

- 1.G.1: Knowledge of systems thinking (time, space, and context)
- 1.G.2: Supporting equity and justice

Example:

A rural SME owner adopts **ethical and sustainable thinking** by transitioning to eco-friendly product packaging. They ensure the workforce reflects **inclusion and diversity** by hiring people from underrepresented groups in the local community. Using **systems thinking**, they develop a strategy that balances environmental improvements with cost-effectiveness, ensuring long-term sustainability for their business and the community.

Learning Objectives:

- To understand the basic principles of ESG (Environmental, Social, and Governance).
- To recognize the importance of ESG factors for sustainable business operations, particularly in rural SMEs.
- To identify key ESG risks and opportunities for small enterprises in rural settings.

Suggested Topics:

1. What is ESG? Why is it important?
2. The role of ESG in the context of rural SMEs, with a focus on the agri-food sector.
3. Overview of major ESG regulations and standards (CSRD, ESRS, EU Taxonomy).
4. Case studies of ESG implementation in rural SMEs.

Suggested Teaching Methodology:

- Non-formal, interactive lectures supplemented by real-life examples.
- Group discussions on ESG challenges and potential opportunities in rural SMEs.
- Analysis of case studies illustrating the application of ESG principles.

Evaluation Approach:

- **Short quiz** to assess understanding of ESG principles.
- **Peer group discussions** reflecting on case study applications.
- **Grading Rubric:**
 - **Grade A:** Comprehensive understanding and ability to relate ESG principles to rural SME contexts.
 - **Grade B:** Good grasp with minor gaps in connecting ESG practices to practical challenges.
 - **Pass:** Basic understanding with limited application skills.

Module 2: ESG Data Analysis for Rural SMEs

Description:

This module equips participants with the skills and knowledge necessary to collect, analyze, and interpret ESG-related data in the context of rural small and medium-sized enterprises (SMEs). By focusing on practical tools and methods, the module aims to enable participants to assess the current state of ESG practices, identify opportunities for improvement, and ensure alignment with relevant standards and regulations. This module builds on the foundational concepts introduced in Module 1 and prepares participants for strategy implementation in subsequent modules.

Competencies Gained Through This Module:

Environment:

- 3.E.1: Knowledge of sustainability KPIs
- 3.E.3: Understanding impacts transferability

Governance:

- 3.G.2: Financial and economic literacy
- 3.G.7: Promoting Financial sustainability

Practical Example:

A rural SME manager analyzes water usage data and identifies inefficiencies. By **understanding sustainability KPIs**, they determine which metrics, such as water consumption per unit of production, are most relevant for measuring performance. Using **critical thinking**, they develop a plan to optimize water consumption, ensuring compliance with certification standards while reducing costs and environmental impact.

Learning Objectives:

- To understand methods for collecting ESG-related data in rural SME contexts.
- To learn how to use data analysis tools to evaluate ESG performance effectively.
- To identify key ESG indicators and interpret their impact on business operations.

Suggested Topics:

1. ESG data collection process – identifying sources and understanding challenges.
2. Introduction to key data analysis tools (e.g., Excel, Google Sheets, basic statistical software).
3. Understanding and applying ESG performance indicators (KPIs).
4. Case studies showcasing successful ESG data analysis in rural SMEs.

Suggested Teaching Methodology:

- Practical demonstrations of data collection and analysis tools.
- Workshops where participants analyze ESG datasets and present their findings.
- Group discussions to explore real-world challenges and solutions.

Evaluation Approach:

- **Practical exercise:** Participants collect and analyze sample ESG data and prepare a brief report.
- **Group presentations:** Teams present their findings and discuss opportunities for improvement.
- **Grading Rubric:**
 - **Grade A:** Comprehensive analysis and clear recommendations based on ESG data.
 - **Grade B:** Good data interpretation with minor gaps in analysis or presentation.
 - **Pass:** Basic understanding of data collection and analysis with limited application.

Module 3:

ESG Strategy Implementation for Rural SMEs

Description:

This module provides participants with the knowledge and tools needed to implement effective ESG strategies in rural small and medium-sized enterprises (SMEs). The focus is on optimizing resource use, reducing environmental impact, and enhancing social responsibility while aligning with ESG principles and business objectives. Participants will develop practical skills to design, execute, and monitor ESG strategies tailored to the unique challenges and opportunities of rural SMEs.

Competencies Gained Through This Module:

Environment:

- 3.E.2: Valuing sustainability
- 3.E.4: Promoting results replication potentials

Social:

- 3.S.5: Promoting a multi-stakeholder approach
- 3.S.6: Ability to foster stakeholders' involvement

Governance:

- 3.G.3: Knowledge of Compliance regulations and procedures
- 3.G.4: Understanding and planning long-term investments

Practical Example:

A rural textile business integrates sustainability by reducing energy usage and improving waste management. The manager promotes collective action among workers to support these goals and applies **financial literacy** to secure funding for eco-friendly equipment. By leveraging their **knowledge of compliance regulations and procedures**, they ensure that all implemented measures align with environmental standards and legal requirements, enhancing the company's reputation and sustainability efforts.

Learning Objectives:

- To develop and apply ESG strategies that optimize business processes and resource use.
- To identify and implement specific actions that improve environmental sustainability and social impact.
- To create plans for short-term and long-term ESG goals tailored to rural SME contexts.

Suggested Topics:

1. Basics of ESG strategy implementation – identifying opportunities and challenges.
2. Resource management techniques – energy efficiency, waste management, and sustainable water use.
3. Introduction to tools and methodologies for ESG optimization (e.g., Lean, Kaizen).
4. Examples of successful sustainability initiatives in rural SMEs.

Suggested Teaching Methodology:

- Interactive workshops where participants create and refine ESG strategies.
- Group projects focused on real or simulated scenarios of ESG implementation.
- Case study analysis of successful ESG practices in rural SMEs.

Evaluation Approach:

- **Homework Assignment:** Participants prepare a short plan to optimize a specific aspect of business operations.
- **Group Presentations:** Teams present their plans and receive feedback from peers and instructors.
- **Grading Rubric:**
 - **Grade A:** Comprehensive and innovative ESG strategy with clear implementation steps and measurable outcomes.
 - **Grade B:** Solid strategy with minor gaps in execution or feasibility.
 - **Pass:** Basic understanding of ESG strategy implementation with limited practical application.

Module 4: ESG Strategic Planning for Rural SMEs

Description:

This module focuses on developing participants' ability to create and manage strategic ESG plans for rural small and medium-sized enterprises (SMEs). The emphasis is on aligning ESG goals with business objectives, ensuring compliance with regulatory requirements, and fostering long-term sustainability. Participants will gain skills in strategic planning, leadership, and engaging stakeholders to drive meaningful ESG initiatives that contribute to rural SME growth and community well-being.

Competencies Gained Through This Module:

Environmental:

- 2.E.1: Defining a vision
- 2.E.2: Promoting interdisciplinary approaches

Social:

- 3.S.1: Mobilizing others
- 3.S.7: Benefit Impact Assessment

Governance:

- 2.G.3: Vision and opportunities
- 3.G.4: Understanding and planning long term investments

Practical Example:

A rural SME owner creates a five-year ESG strategic plan aimed at **defining a vision** for reducing carbon emissions by transitioning to renewable energy and optimizing water usage. To foster community engagement, they introduce a scholarship program for local students studying environmental sciences, emphasizing **knowledge sharing and re-skilling processes**. By using tools like SWOT analysis and Balanced Scorecard, they identify **vision and opportunities** that align ESG goals with business growth, ensuring compliance with EU regulations and strengthening the company's reputation.

Learning Objectives:

- To develop long-term ESG strategic plans aligned with business goals and regulations.
- To identify and prioritize key ESG goals and integrate them into organizational strategies.
- To build leadership and team engagement skills to support the implementation of ESG initiatives.

Suggested Topics:

1. The role of ESG leaders in shaping business strategies.
2. Steps in ESG strategic planning – from analysis to goal setting and execution.
3. Tools for strategic planning (e.g., SWOT, PEST analysis, Balanced Scorecard).
4. Examples of successful ESG strategies in rural SMEs.
5. Building an organizational culture that supports ESG initiatives.

Suggested Teaching Methodology:

- **Interactive Lectures:** Presenting real-world examples of successful ESG strategies.
- **Workshops:** Participants create strategic ESG plans tailored to specific SME scenarios.
- **Group Activities:** Developing and presenting strategic solutions for real or simulated challenges in rural SMEs.

Evaluation Approach:

- **Strategic Planning Assignment:** Participants prepare a comprehensive ESG strategic plan for their organization or a case study SME.
- **Presentation:** Each participant presents their strategic plan, receiving feedback from peers and instructors.
- **Grading Rubric:**
 - **Grade A:** Detailed, innovative, and actionable ESG strategy with clear alignment to business goals and regulatory requirements.
 - **Grade B:** Good understanding of ESG planning with minor gaps in strategy detail or execution feasibility.
 - **Pass:** Basic plan with limited depth and practical applicability.

Module 5: Monitoring and Reporting on ESG Performance

Description:

This module equips participants with the skills and knowledge to monitor ESG performance using key performance indicators (KPIs) and reporting standards. Participants will learn how to track progress toward ESG goals, ensure transparency, and communicate results effectively to stakeholders. By focusing on practical tools and methodologies, this module aims to enhance participants' ability to evaluate ESG impact and align business practices with regulatory and stakeholder expectations.

Competencies Gained Through This Module:

Environmental:

- 4.E.3: Understanding country ESG reports
- 4.E.1: Promoting resilient ecosystems

Social:

- 4.S.2: Ability to work with others
- 4.S.3: Knowledge of EU Competence Frameworks
- 4.S.4: Enhancing justice

Governance:

- 4.G.2: Ability to give feedback, comments, and assessments
- 4.G.3: Knowledge of EU and national legislative frameworks

Practical Example:

A rural SME manager uses **knowledge of reporting standards and frameworks** to prepare an ESG report, aligning with GRI and SASB. By working with others, they ensure accurate data collection and promote **justice enhancement** by addressing local community concerns. The report highlights efforts in **promoting resilient ecosystems**, fostering transparency, and building stakeholder trust.

Learning Objectives:

- To define and monitor ESG KPIs for environmental, social, and governance dimensions.
- To understand and apply major ESG reporting standards, such as GRI, SASB, and CSRD.
- To develop the ability to communicate ESG performance effectively to internal and external stakeholders.

Suggested Topics:

1. Introduction to key performance indicators (KPIs) for ESG – identification and application.
2. Overview of ESG reporting standards (e.g., GRI, SASB, CSRD).
3. Data collection and analysis methods for accurate reporting.
4. Case studies of successful ESG reporting in rural SMEs.
5. Ensuring transparency and accountability in reporting processes.

Suggested Teaching Methodology:

Lectures: Demonstrating practical examples of ESG KPIs and reporting tools.

Workshops: Participants draft sections of ESG reports using real or simulated data.

Group Discussions: Analyzing ESG report examples to identify strengths and areas for improvement.

Evaluation Approach:

- **Practical Task:** Participants prepare a basic ESG report or summary using selected KPIs.
- **Presentation:** Participants present their reports to the group and receive feedback.
- **Grading Rubric:**
 - **Grade A:** Comprehensive report with accurate data, clear communication, and actionable insights.
 - **Grade B:** Solid report with minor gaps in clarity or completeness.
 - **Pass:** Basic understanding of reporting standards and limited application in practice.

Module 6: Adapting ESG Strategies to Local Contexts

Description:

This module focuses on equipping participants with the skills to adapt ESG strategies to the unique conditions of rural small and medium-sized enterprises (SMEs). Participants will learn to assess local socio-economic and environmental factors and align their ESG initiatives to address community-specific needs and challenges. The module emphasizes practical approaches to fostering sustainability and creating positive impacts tailored to rural contexts.

Competencies Gained Through This Module:

- **Environmental :**

- 4.E.2: Understanding rural SMEs' needs
- 4.E.3: Understanding Country ESG report

- **Social Competencies:**

- 4.S.5: Valuing and promoting Culture, values and traditions
- 4.S.6: Understanding of community impacts

- **Governance Competencies:**

- 4.G.1: Coping with ambiguity, uncertainty, and risks
- 4.G.3: Knowledge of EU and national legislative frameworks

Practical Example:

A rural SME owner adapts their ESG strategy by **using local resources sustainably** to implement water-saving irrigation systems. They emphasize **promoting local culture and traditions** by collaborating with local artisans. Additionally, they ensure compliance by leveraging their **knowledge of EU and national legislative frameworks**.

Learning Objectives:

- To assess and address specific ESG challenges in rural SME contexts.
- To adapt ESG strategies to align with local environmental, social, and economic conditions.
- To engage local stakeholders in creating community-focused ESG initiatives.

Suggested Topics:

1. Assessing local socio-economic and environmental conditions.
2. Adapting ESG practices to meet local challenges and leverage community strengths.
3. Building partnerships with local stakeholders for shared ESG initiatives.
4. Examples of successful ESG adaptation in rural SMEs.

Suggested Teaching Methodology:

- **Lectures:** Focusing on adapting ESG strategies to rural conditions.
- **Workshops:** Participants design ESG initiatives tailored to a local case study.
- **Group Activities:** Collaborating on solutions for real or simulated rural challenges.

Evaluation Approach:

- **Practical Task:** Participants prepare an adaptation plan for an ESG strategy tailored to a rural SME.
- **Presentation:** Participants present their plans to the group for feedback.
- **Grading Rubric:**
 - **Grade A:** Comprehensive and innovative adaptation plan with strong alignment to local needs.
 - **Grade B:** Good adaptation with minor gaps in addressing specific challenges.
 - **Pass:** Basic understanding of ESG adaptation with limited practical application.

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