

## OUR OFFER

*A wide range of services, satisfying the needs of every organization in the demanding field of ESG, delivered by an international team of experienced experts.*





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Dear All,

Today, as sustainability (ESG) issues gain increasing importance, companies face the challenge of aligning their operations with rapidly evolving standards and market expectations. ESG is no longer just a trendy concept—it is a real factor influencing a company's value, reputation, and stakeholder relationships.

At ESG Institute, we understand these challenges and offer a wide range of services to help your company implement an ESG strategy, integrate it into the DNA of your business, and achieve tangible benefits. Our services include:

- Strategic ESG Advisory – We will help you define ESG goals, develop a strategy to achieve them, and integrate ESG into key business processes.
- ESG Reporting – We will prepare ESG reports in line with applicable standards, ensuring transparent and credible communication with stakeholders.
- ESG Training and Workshops – We will train your employees in ESG topics, helping them understand the essence and significance of these issues and apply them in their daily work.
- ESG Audits – We will conduct an ESG audit of your company and support you in obtaining certifications confirming compliance with the highest standards.
- Implementation of ESG Management Systems – We will help you implement an effective ESG management system that enables progress monitoring and continuous improvement.

Our goal is to provide real value by supporting the development of a sustainable and responsible business. We believe that ESG is not just a cost, but an investment that brings benefits to both the company and society. We invite you to explore our offer and join the group of companies already building a better future today.

Sincerely,  
Agnieszka Orłowska  
President and Co-founder of ESG Institute

# INTRODUCTION

*The ESG Institute, founded by Agnieszka Orłowska – an expert with over 25 years of experience and a leader in the field of ESG – together with legal advisor Rafał Wiatr, who brings more than 20 years of professional practice, is an institution dedicated to the idea of sustainable development.*

*The mission of the ESG Institute is to "Create a fully sustainable future, today" by inspiring, educating, and supporting companies, communities, and other stakeholders in building a better future.*

*The ESG Institute team is composed of experienced experts specializing in all areas of ESG – from strategy development and reporting to tailored support in achieving specific goals. Our portfolio includes projects for both domestic companies and international organizations. We provide expert knowledge and tools precisely adapted to the specific nature of their operations, supporting them on their path toward sustainable objectives.*

*Our work is based on a holistic approach that allows for a deep understanding of the client's needs and profile, followed by the selection of the most appropriate solutions to achieve sustainable success.*

*We believe that together we can change the world – and that it is within our reach. We act so that tomorrow can be better than yesterday, and today is the best moment to start the transformation toward a clean, stable future.*



# ESG REPORTING FOR COMPANIES SUBJECT TO THE CSRD DIRECTIVE

## WHY IS ESG REPORTING MANDATORY FOR LARGE COMPANIES?

In the face of growing demands for corporate accountability, ESG reporting (Environmental, Social, Governance) is becoming an essential tool for companies that want to remain competitive and compliant with regulations.

The Corporate Sustainability Reporting Directive (CSRD) and the EU Taxonomy introduce new reporting standards (ESRS) that require companies to be more transparent about their activities in the area of sustainable development. These regulations not only promote sustainability but also help build trust among stakeholders. ESG reports form part of financial statements and are subject to mandatory assurance.

Companies are required to comply with these obligations starting from 2024, with the following detailed timeline:

### ***Reporting year 2024***

*Companies currently subject to the NFRD (Non-Financial Reporting Directive), i.e., those with over 500 employees and classified as public-interest entities.*

2025

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### ***Reporting year 2025***

*Companies that meet at least 2 out of 3 criteria: more than 250 employees, total assets over PLN 110 million, net turnover over PLN 220 million.*

2026

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### ***Reporting year 2026***

*Listed small and medium-sized enterprises (SMEs) meeting at least 2 out of 3 criteria: more than 10 employees, net turnover over EUR 700,000, total assets over EUR 350,000*

2027

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### ***Reporting year 2028***

*Certain non-EU entities with: net turnover in the EU exceeding EUR 150 million and either an EU branch with turnover above EUR 40 million or an EU subsidiary that falls under the CSRD reporting scope*

2029

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## BENEFITS OF ESG REPORTING IN COMPLIANCE WITH THE CSRD AND EU TAXONOMY

### **Regulatory Compliance**

Implementing the principles outlined in the CSRD Directive and the EU Taxonomy ensures that companies comply with new legal requirements, thereby reducing the risk of sanctions.

### **Improved Efficiency**

Addressing ESG-related challenges can lead to increased operational efficiency and cost savings.

### **Increased Transparency**

Reporting in accordance with the latest standards enhances the transparency of a company's operations, which builds trust among customers, investors, employees, and other stakeholders.

### **Access to Financing**

Companies that report in line with the CSRD Directive and the EU Taxonomy may gain access to preferential financing conditions from institutions that prioritize sustainable investments.

## OUR OFFER

**ESG reports compliant with the CSRD Directive and EU Taxonomy** – We offer a comprehensive service for preparing ESG reports tailored to the requirements of the CSRD and EU Taxonomy in two models:

**Supporting the client and their team** during the preparation of their first ESG report, while equipping them with the knowledge, competencies, and tools needed to operate independently in subsequent years.

**Taking over the reporting responsibilities** from the client and preparing the report on their behalf, based on the information provided, using our own team and digital tools ("ESG as a service").

### **The support includes:**

**Initial analysis** – We conduct an audit of the company's existing ESG activities and assess external requirements, identifying the reporting obligations.

**Training and workshops** – We deliver training sessions that help participants understand the significance of the new regulations and the methods of reporting in line with the CSRD and EU Taxonomy.

**Value chain analysis and double materiality assessment** – We carry out in-depth analyses, which form the foundation for future reporting and are required under the CSRD Directive.

**Data collection and analysis** – We support companies in gathering the necessary data for reporting, covering all key elements of the CSRD Directive and EU Taxonomy in the areas of environment, social responsibility, and governance.

**Report creation** We prepare a clear and comprehensible report that meets all requirements.

**Post-project support** – After the report is completed, we provide consultations to assist with the implementation of recommendations and ongoing performance monitoring.

# ESG REPORTING FOR THE SME SECTOR

## WHY IS ESG REPORTING IMPORTANT FOR SMES AS WELL?

In today's world, businesses can no longer ignore the impact of their activities on society and the environment. ESG (Environmental, Social, Governance) reports are tools that allow companies to assess and communicate their actions in the field of sustainable development.

For Small and Medium-sized Enterprises (SMEs), preparing such a report is no longer just an option—it is becoming a necessity in order to remain competitive in a demanding market.

## BENEFITS OF ESG REPORTING

### ***Increasing Competitiveness***

SMEs that report on ESG often gain a competitive advantage by attracting customers and investors who prioritize responsible business.

### ***Trust and Reputation***

Transparency regarding social and environmental activities increases trust among customers, partners, and local communities.

### ***Access to Financing***

More and more financial institutions assess ESG indicators when deciding on financing, often offering funds on preferential terms.

## OUR OFFER

**ESG Reports compliant with EFRAG VSME guidelines** – Helping SMEs adapt to growing regulations and market pressure while maintaining an SME perspective. We offer a comprehensive ESG reporting service tailored to the needs of small and medium-sized enterprises, which includes:

***Preliminary Analysis*** – Conducting an audit of the company's current ESG activities, external requirements, and identifying opportunities for improvement and strategy development.

***Training and Workshops*** – Educating your team on the importance of ESG and methods for measuring and reporting results.

***Report Scope*** – Our reports cover all guidelines of the EFRAG VSME core module, including environmental, social, and governance areas.

***Data Collection and Analysis*** – Assisting in gathering the necessary data to evaluate ESG activities and analyzing their impact.

***Report Preparation*** – Delivering a clear and transparent report that can be easily presented to stakeholders.

***Post-Project Support*** – After the report is prepared, we provide consultations that can help implement recommendations and monitor progress.



# CARBON FOOTPRINT CALCULATIONS

## WHAT IS A CARBON FOOTPRINT?

According to the European Sustainability Reporting Standards (ESRS), a carbon footprint is the total sum of greenhouse gas emissions generated directly or indirectly by a person, organization, event, or product.

The most commonly used standard for calculating the carbon footprint is the GHG Protocol, which provides detailed guidelines on measurement and reporting methodology. The carbon footprint is measured according to the GHG Protocol in tons of carbon dioxide equivalent (CO<sub>2</sub>e) over a specific period.

Emissions can be divided into direct and indirect, with the following **scopes**:

### Scope 1

Direct emissions from owned or controlled sources.

### Scope 2

Indirect emissions related to purchased energy.

### Scope 3

Emissions from the entire value chain, including those generated by suppliers and product users.

## BENEFITS OF CALCULATING YOUR CARBON FOOTPRINT

### **Compliance and Risk Avoidance**

The European Union is introducing increasingly stringent requirements for sustainability reporting. The CSRD (Corporate Sustainability Reporting Directive) obliges more companies to publish detailed data on their environmental impact, and the ESRS (European Sustainability Reporting Standards) define how this data should be presented.

### **Greater Transparency and Customer Trust**

Environmental awareness among society is growing – consumers increasingly choose products and services from companies that care about the environment. Transparent carbon footprint reporting sends a clear signal to customers and partners that your company operates responsibly and strives for sustainable development.

### **Future Preparedness**

The world is moving toward a low-emission economy. Companies that start managing their emissions now will gain an advantage over competitors and be ready for future regulatory changes.

### ***Cost Optimization and Operational Efficiency***

CO<sub>2</sub> emissions analysis helps better understand which areas of activity generate the largest carbon footprint. This enables the implementation of specific reduction actions, such as:

- improving energy efficiency,
- switching to more environmentally friendly suppliers,
- adopting low-emission technologies,
- reducing raw material consumption and optimizing logistics.

### ***Better Competitive Position and Access to Financing***

Companies that report and reduce their carbon footprint gain an advantage in tenders and negotiations with business partners. Additionally, more and more investors and financial institutions require ESG reporting before granting financing. Lack of emissions data may result in difficulties obtaining capital or higher borrowing costs.

### **OUR OFFER**

**We help companies to:**

***Identify emission sources*** - Scope 1, 2 i 3.

***Calculate the carbon footprint in accordance with recognized standards-*** ((GHG Protocol, ESRS), using the intuitive GreenOmeter platform.

***Develop a decarbonization plan by setting achievable and measurable targets.***

# ESG AUDIT

## WHAT IS AN ESG AUDIT?

An ESG audit is a detailed analysis of sustainability practices within an organization. The audit aims to identify strengths, areas needing improvement, and compliance with applicable standards and regulations. It is a process that helps companies better understand their environmental, social, and corporate governance impacts. Additionally, it includes an analysis of external environmental and social factors that may present opportunities or risks.

By conducting an ESG audit, organizations can implement appropriate improvements that not only increase operational efficiency but also strengthen their position in the eyes of stakeholders and the market.

### Components of an ESG Audit include:

#### *Environmental Assessment*

Analysis of the company's activities in terms of their impact on the natural environment, such as resource consumption, greenhouse gas emissions, waste management, and sustainable energy management practices. This process helps identify areas where the company can reduce its carbon footprint, leading to lower operating costs and better resource utilization. External factors are also analyzed.

#### *Social Analysis*

Evaluation of social aspects, including working conditions, relations with local communities, equality, and involvement in social projects. Focusing on these areas enables companies to build better relationships with employees and communities, which increases loyalty and engagement, and enhances the company's positive image in society.

#### *Corporate Governance Assessment*

Examination of management structures and decision-making processes for compliance with corporate governance principles. The audit also includes analysis of transparency, business ethics, and risk management policies. Understanding these elements allows companies to better manage risks and build sustainable, ethical business practices, which are key to long-term success.



## BENEFITS OF CONDUCTING AN ESG AUDIT

### ***Better Management and Planning***

An ESG audit enables companies to better manage their environmental, social, and governance activities, leading to more conscious and strategic planning. A deeper understanding of these aspects also helps anticipate future challenges and prepare for them.

### ***Increased Trust and Reputation***

Conducting regular ESG audits demonstrates a company's commitment to sustainable development, building trust among customers, partners, and investors. Increased transparency and accountability can contribute to improving the company's market image.

### ***Process and Cost Optimization***

Identifying areas for improvement allows companies to optimize processes, which can lead to lower operating costs and increased efficiency. Implementing audit recommendations often results in better resource utilization and reduced negative environmental impact.

## OUR OFFER

**We provide ESG audits in both basic and in-depth versions:**

### ***Basic ESG Audit***

- Identification of impact areas
- Impact measurement (based on quantitative and qualitative data)
- Impact assessment (negative, positive, neutral from both long- and short-term perspectives)
- Risk and opportunity analysis
- Reporting and recommendations for the future

### ***In-Depth ESG Audit***

- Identification of impact areas
- Impact measurement (based on quantitative and qualitative data)
- Impact assessment (negative, positive, neutral from both long- and short-term perspectives)
- Risk and opportunity analysis
- Reporting and recommendations for the future
- Detailed analysis of the company's ESG credibility (compliance with regulations)
- Thorough risk analysis in the context of investments, mergers, acquisitions, or business cooperation

# PREPARATION FOR ESG CERTIFICATION

## WHAT IS ECOVADIS?

EcoVadis is a global sustainability rating platform that provides companies with tools to assess their practices in corporate social responsibility (CSR) and environmental, social, and governance (ESG) performance. It is widely used by large companies that require such evaluations from their suppliers.

EcoVadis evaluates companies based on criteria related to **four main areas**:

- *Environment*
- *Labor & Human Rights*
- *Ethics*
- *Sustainable Procurement*

Ratings are given on a scale from 0 to 100, allowing easy comparison of results between organizations. The assessment process is based on recognized standards such as the UN Global Compact, International Labour Organization (ILO) conventions, ISO 26000 standards, and UN guidelines on business and human rights. This ensures the credibility and consistency of the ratings. EcoVadis has a database of over 1.6 million companies from various industries and countries, enabling benchmarking and comparison within industry contexts.

## BENEFITS OF PREPARING FOR ESG CERTIFICATION

### **Assessment of Sustainability Practices**

EcoVadis provides companies with detailed evaluations of their sustainability activities, covering aspects such as environmental protection, labor rights, ethics, and supply chain management. This helps organizations identify their ESG strengths and weaknesses.

### **Increased Competitiveness**

A high EcoVadis rating can enhance a company's credibility in the market, which can lead to winning new contracts and partnering with other industry leaders. Customers and investors increasingly demand proof of commitment to sustainable development from their partners.

### **Risk Management**

EcoVadis assessments help companies reduce environmental, social, and ethical risks within their supply chains. A high rating indicates advanced management of these risks, increasing trust from stakeholders such as customers, investors, and employees.

### ***Compliance with Regulations***

EcoVadis helps companies meet the increasing ethical and legal requirements related to sustainable development. In the face of increasingly stringent regulations concerning environmental protection and human rights, EcoVadis certification becomes an essential tool for organizations.

### ***Facilitating Collaboration***

EcoVadis reports and scorecards are shared both with the assessed companies and their clients or business partners, which supports better relationship management and cooperation in the area of sustainable development practices..

## **OUR OFFER**

**We help companies by providing:**

***Analysis and assessment of current practices***

***Support in preparing documentation***

***Implementation of ESG management systems***

***Training and education for employees and management staff***

***Progress monitoring***

***Support during audits***

***Benchmarking and industry comparisons***



# ESG SUPPORT SUBSCRIPTION

In response to growing social and regulatory expectations regarding sustainable development, more and more companies are deciding to implement ESG-based strategies and prepare ESG non-financial reports. Given the broad and expert scope of ESG topics, these companies often rely on external expertise when needed. Our team of experts is here to meet these needs.

## BENEFITS OF THE ESG SUBSCRIPTION

### ***Tailored Support***

Our services are adapted to the client's specific needs and circumstances.

### ***Experts Within Reach***

We provide access to experienced ESG professionals.

### ***Flexible Assistance***

The ability to use expert help exactly when and where it is needed most.

### ***Increased Competitiveness***

Implementing ESG practices contributes to building a positive company image and enhances its attractiveness.

## OUR OFFER

We offer a **flexible subscription model** that allows companies to purchase a set number of consulting hours per month. We propose various packages that can be tailored to individual needs:

- **Basic Package:** 10 consulting hours per month
- **Extended Package:** 20 consulting hours per month
- **Premium Package:** 40 consulting hours per month

Within the subscription, we offer:

### ***Strategic Consultations***

- Analysis of the company's current ESG situation
- Development of a sustainable development strategy tailored to the industry specifics
- Advisory on creating processes and programs across the broad ESG scope to support strategy implementation

**Training and Workshops** - ESG training for employees and workshops on best practices in sustainable development

**Reporting** - Assistance in preparing ESG reports compliant with international standards, especially the CSRD Directive

**Communication Support** - Advisory on ESG communication to stakeholders aimed at avoiding "greenwashing"

# ESG CONSULTING

## WHAT IS ESG CONSULTING?

ESG consulting is comprehensive support for companies aiming to integrate sustainable development standards into their daily operations and long-term strategy. In a rapidly changing business environment, organizations must meet increasing demands from customers, investors, and regulators. Thanks to ESG consulting, companies can effectively achieve their ESG goals while strengthening their market position.

Consulting services cater to both large entities required to report under CSRD and smaller companies seeking to adopt voluntary VSME standards. The resources available at ESG Institute allow for tailoring ESG consulting to any type of organization.

### Key Elements of ESG Consulting:

#### *Tailored Solutions*

ESG consulting offers a personalized approach that takes into account the unique needs and objectives of each company. These solutions support the achievement of both business and sustainability goals.

#### *Comprehensive Support*

The consulting process covers the full range of activities — from assessing current ESG practices and identifying risks, through strategy development, to implementation and ongoing monitoring. ESG experts assist companies at every stage, providing necessary tools and knowledge.

#### *Innovative Tools and Technologies*

Advanced technologies are utilized during consulting to enable efficient management of ESG data, risk identification, and progress tracking. This innovative approach helps companies adapt to rapidly evolving market and regulatory requirements.

## BENEFITS OF ESG CONSULTING

#### *Increased Competitiveness*

Strong ESG practices allow companies to stand out in the market, attracting more conscious consumers and investors.

#### *Risk Reduction*

Effective ESG risk management helps companies avoid costly mistakes and better prepare for changing market and regulatory conditions.

#### *Enhanced Reputation*

Sustainable practices build a positive company image, translating into greater trust and loyalty from clients and partners.

## OUR OFFER

**We support companies by providing:**

***Analysis and assessment of current ESG practices and policies***

***Development of strategies, policies, and procedures across all ESG areas***

***Support in the validation of ESG goals***

***Training and education programs***

***Progress monitoring***

***Audits and risk assessments***

***Benchmarking and industry comparisons***



# GREENOMETER ADVANCED ESG REPORTING PLATFORM

## WHAT IS GREENOMETER?



Green0meter is an advanced platform leveraging artificial intelligence designed to support companies in reducing their carbon footprint and achieving sustainability goals. It offers comprehensive tools for calculating emissions (Scopes 1-3), evaluating ESG performance, and generating reports compliant with international standards such as CSRD and the EU Taxonomy.

In an era of increasing environmental awareness and tightening legal regulations, having a tool like Green0meter is not only a competitive advantage but also a necessity for companies aiming to meet market demands and stakeholder expectations.

Green0meter adapts to the needs of companies of all sizes and industries. Thanks to its flexible structure, the platform can be scaled depending on the size of the organization and the maturity of its ESG strategy implementation. Its intuitive interface ensures ease of use even for users without advanced technical knowledge, enabling quick deployment and efficient ESG data management.

### Key Features of Green0meter:

- Double Materiality Analysis
- Non-Financial Reporting aligned with ESRS standards
- Carbon Footprint Calculator with Decarbonization Recommendations
- EU Taxonomy Compliance
- Management Reports

### BENEFITS OF USING GREENOMETER:

#### ***Increased Operational Efficiency***

Automation of ESG processes and data integration enables significant time and resource savings, allowing companies to focus on their core business activities.

#### ***Regulatory Compliance***

Green0meter supports companies in meeting international reporting and sustainability regulations, helping to avoid legal and reputational risks.

### ***Support in Achieving Sustainability Goals***

Thanks to its comprehensive analytical capabilities, Green0meter enables tracking progress toward ESG objectives, allowing companies to effectively manage their sustainability initiatives.

### **OUR OFFER**

**As the official distributor of the Green0meter platform, we offer:**

***Carbon Footprint Calculation*** - Green0meter enables companies to accurately calculate greenhouse gas emissions across Scope 1, 2, and 3. The tool collects, analyzes, and delivers detailed reports that are crucial for an effective emissions reduction strategy.

***ESG Reporting Automation*** - Our platform supports companies in preparing ESG reports compliant with the latest regulatory requirements. By automating the reporting process, we ensure greater accuracy and efficiency in data collection.

***Scalable Solution for Every Company*** - Green0meter is a flexible tool that adapts to the specifics of companies of different sizes and industries. Its intuitive interface allows for quick implementation and easy use, even for users without advanced technical knowledge.

# ESG INSTITUTE ACADEMY

## WHAT ARE ESG INSTITUTE TRAINING PROGRAMS AND WHAT PURPOSE DO THEY SERVE?

Our ESG training programs are designed to support organizations in developing key competencies that enable effective implementation of sustainable development strategies. In today's rapidly changing world, sustainable business practices have become an indispensable element of long-term success for every company. Therefore, our trainings focus on providing practical knowledge and tools that help companies meet the growing expectations of customers, investors, and regulators.

The training programs feature a flexible format, allowing organizations to tailor the educational process to their needs. Companies can benefit from closed-group trainings, offered both onsite and online. These programs are customized according to the industry specifics and participant expectations, enabling effective delivery of practical knowledge and tools supporting ESG implementation.

For organizations seeking convenient and scalable solutions, we also offer e-learning courses. These can operate on a subscription model, providing access to continuously updated educational materials, or be deployed in a client's closed environment, allowing full personalization of content to align with the company's internal procedures.

Key training areas include introductory courses on ESG fundamentals. These focus on understanding the essence of each of the three ESG pillars – Environmental, Social, and Governance. Participants gain insights into the business relevance of these elements as well as their impact on the long-term value of the enterprise.

### During the trainings, participants will learn:

- *How to interpret and apply key ESG concepts*
- *How sustainable development influences a company's competitiveness and relationships with stakeholders*
- *How ESG can be integrated into overall business strategy to create long-term value*

## BENEFITS OF PARTICIPATING IN OUR TRAINING PROGRAMS

### **Enhancing Competencies**

Participants acquire the knowledge and skills necessary for effective implementation and management of ESG initiatives within their organizations. This enables them to better respond to market and regulatory requirements.



### ***Adapting to Changing Requirements***

The world of sustainable development is dynamic, with regulations and reporting standards constantly evolving. Our training programs help participants stay up to date with the latest changes, enabling efficient adjustment of the company's strategy and operations to new requirements.

### ***Strengthening Company Reputation***

Companies that invest in developing their employees' ESG competencies are perceived as innovative and responsible. Our programs help build a positive image of the company as a leader in sustainable development, which can attract customers, partners, and investors.

## **OUR OFFER**

We provide flexible adaptation to the individual needs of participants and their schedules. Our programs are conducted by experienced experts who deliver knowledge based on real-world examples and the latest market trends.

Our offer includes:

***In-person workshops***

***Online workshops***

***E-learning courses***

# ESG COLLABORATION HUB

## WHAT IS THE ESG COLLABORATION HUB?

Together with leaders, we create a community that inspires and mutually supports the achievement of ESG goals. It is a place where professionals can share their experiences and acquire new skills to meet the challenges of sustainable development. Our community also provides a space to build valuable business connections and jointly develop innovative solutions.

### Our Goals:

#### *Building an ESG Community*

We unite professionals around shared values and ESG goals. We emphasize collaboration that benefits both individuals and entire organizations. Our initiatives foster building relationships based on trust and a shared commitment to achieving ambitious objectives.

#### *Promoting Best Practices*

We share knowledge and experiences in ESG to support innovation and growth. We organize educational events that help companies implement proven methods. This enables participants to better adapt their strategies to dynamic market changes.

#### *Support in Strategy Implementation*

We assist companies in implementing and monitoring ESG strategies, providing comprehensive support. Our activities include advisory services at every stage of the process, from planning to performance evaluation. This helps organizations more effectively achieve their goals and increase their market value.

#### *Networking and Educational Opportunities*

We organize events that support business development and education in the ESG area. Our meetings offer an excellent opportunity to exchange experiences with other professionals and gain new inspiration. Participants can access the latest trends that help them advance their careers.

#### *Supporting Innovation*

We focus on developing new solutions that increase the effectiveness of ESG activities. We collaborate with industry leaders and research institutions to provide modern technologies and methodologies. This enables companies to respond faster to changes and implement innovations that contribute to environmental protection and improved quality of life.

## BENEFITS OF COLLABORATION WITHIN THE ESG COLLABORATION HUB

### ***Building Business Relationships***

Opportunity to connect with ESG leaders, experts, and companies engaged in sustainable development.

### ***Access to Best Practices***

Regular educational events and materials enabling the implementation of proven ESG strategies.

### ***Support in Achieving ESG Goals***

Assistance in implementing and monitoring ESG strategies tailored to individual needs.

### ***Development and Innovation***

Collaboration with research institutions and industry leaders to implement modern solutions in the ESG area.

## OUR OFFER

We invite everyone who wants to actively contribute to sustainable development and help create a better tomorrow to join us. Our initiatives are open to companies of all sizes and from various industries that wish to contribute to environmental protection and improving quality of life. Together, we can achieve more and build a future based on sustainable values.

We offer the possibility of participation both individually and corporately — under the same terms and with equal access to knowledge and events, providing the same opportunities for development, relationship-building, and practical ESG implementation.



# GLOSSARY

**Compliance** - refers to adhering to applicable laws, ethical norms, and internal standards by a company. Compliance systems help minimize legal, reputational, and financial risks, ensuring fair and responsible business conduct.

**CSR (Corporate Social Responsibility)** - a concept of corporate social responsibility whereby companies are expected to act ethically, contribute to the development of local communities, and care for the environment, going beyond merely achieving economic goals.

**DEI (Diversity, Equity, and Inclusion)** - an acronym describing activities that promote diversity, equity, and inclusion in the workplace. DEI aims to create an environment where all employees—regardless of gender, race, age, or orientation—have equal opportunities for development and are valued for their unique qualities.

**Affected communities** - groups of people who experience positive or negative impacts from a company's activities. These can include local communities affected by factory construction, environmental changes, or the company's employment policies.

**CSRD Directive (Corporate Sustainability Reporting Directive)** - an EU directive that expands the obligation for companies to report on sustainability issues. Its goal is to increase the transparency, comparability, and reliability of ESG data, enabling better assessment of companies' long-term strategies and risks.

**Energy efficiency** - the optimal use of energy in production processes, buildings, or devices. Improving energy efficiency helps reduce energy consumption, lower costs, and cut pollution emissions.

**Carbon dioxide equivalent (CO<sub>2</sub>e)** - a unit converting emissions of various greenhouse gases into the equivalent amount of CO<sub>2</sub> emissions, allowing for comparison. This enables a comprehensive assessment of climate impact, despite different gases having varied properties.

**Direct emissions** - emissions generated directly by a company's activities, such as burning fuel in company vehicles or industrial processes. These constitute the so-called scope 1 emissions.

**Indirect emissions** - greenhouse gas emissions resulting from a company's activities but produced by external entities—for example, emissions from electricity production purchased by the company. These mainly include scope 2 emissions and parts of scope 3 emissions.

**Renewable energy (RES)** - energy derived from natural, inexhaustible sources such as the sun, wind, water, or biomass. The use of renewable energy contributes to reducing greenhouse gas emissions and promotes sustainable development.

**ESG (Environmental, Social, Governance)** - environment, society, and corporate governance. These are the factors considered when assessing a company's sustainable development.

**ESRS (European Sustainability Reporting Standards)** - a set of standards developed under CSRD that specify which ESG-related data companies should disclose. The standardization of reporting aims to unify methodologies, making it easier to analyze and compare information across companies at the European level.

**Circular Economy (CE)** - an economic model aimed at maximizing resource use through reuse, recycling, and regeneration, thereby minimizing waste generation. The goal of the circular economy is to create a system where products, materials, and resources circulate within the economy as long as possible.

**Greenwashing** - a practice of portraying a company's activities as more environmentally friendly than they actually are. It involves using a pro-environmental image for marketing purposes, potentially misleading consumers and investors about the company's true environmental impact.

**GRI (Global Reporting Initiative)** - an international standard for sustainability reporting. GRI provides guidelines that help companies transparently report their impact on the environment, society, and the economy, enabling comparability of reported data.

**Value chain** - according to ESRS, a broad range of activities, resources, and relationships related to a company's products or services, from their creation, through production and distribution, to consumption and disposal. It includes the activities of the company itself, as well as its suppliers, subcontractors, customers, and other stakeholders.

**Business model** - the way a company generates revenue from its operations. It defines what the company offers, to whom, and how it generates income, for example, through product sales, subscription services, or advertising.

**Life Cycle Assessment (LCA)** - a method of analyzing the environmental impact of a product, service, or process at all stages of its life – from raw material acquisition, through production, distribution, use, to disposal. LCA allows identification of the most energy-intensive stages and points out areas for improvement.

**Double Materiality** - the concept according to which both the impact of a company's activities on the environment (external materiality) and the impact of environmental and social changes on the company (internal materiality) should be considered.

**GHG Protocol (Greenhouse Gas Protocol)** - an international standard used for calculating and reporting greenhouse gas emissions. The protocol distinguishes direct emissions, indirect emissions, and those resulting from the supply chain, enabling precise assessment of a company's impact on the climate.

**Integrated Report** - reporting that combines financial information with non-financial data (including ESG-related) in a single coherent document. This provides stakeholders with a more complete picture of the company's financial, strategic, and long-term value.

**SDG (Sustainable Development Goals)** - a set of 17 global Sustainable Development Goals adopted by the UN. The SDGs include, among others, poverty eradication, environmental protection, health, education, and equality. Their implementation aims to create a more sustainable and just world.

**Carbon Footprint** - a measure of the total greenhouse gas emissions, mainly carbon dioxide, emitted directly or indirectly by a company, product, or individual. The result is usually expressed in tons of CO<sub>2</sub> equivalent.

**Water Footprint** - a measure of the total water usage by a company or in a production process. It includes water used directly as well as water required for raw material production, allowing assessment of the impact on water resources and identification of optimization opportunities.

**EU Taxonomy** - a classification system for economic activities that defines which activities can be considered environmentally sustainable. The taxonomy aims to help investors identify projects contributing to climate and ecological goals.

**VSME** - a voluntary Sustainability Reporting Standard for Micro and Small Enterprises. It is a standard developed by the European Financial Reporting Advisory Group (EFRAG) designed to help small and medium-sized enterprises (SMEs) report ESG data.

**Impact on Biodiversity** - an assessment of how human or business activities affect species diversity and ecosystem functioning. This may include changes in plant and animal populations, habitat degradation, or loss of valuable natural resources.





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