

REPORT

FIRST ONLINE TRANSNATIONAL MEETING PART 1



SKI.F.T. - SKILLS FOR TRANSITION
101126777



**Co-funded by
the European Union**



First Transnational Online Meeting/Part 1: Report

20 February 2024, 9.30 – 12.30

1. Participants :

Elsa Brander, Kooperationen

Julia Koczanowicz-Chondzynska, FISE

Fabiola Difazio, Demetra

Valentina Dragone, Demetra Formazione

Peter Kellermann Brandorff, Kooperationen

Ulrik Boe Kjeldsen, Kooperationen

Erdmuthe Klaer, REVES aisbl

Adam Markuszewski, FISE

Rosaria Mastrogiocomo, Legacoop Emilia-Romagna

Luigi Martignetti, REVES aisbl

Elena Scanferla, COESI

Roberta Trovarelli, Legacoop Emilia-Romagna

Francesca Zaganelli, CECOP

Laura Zambrini, Demetra Formazione

2. Objective of the meeting :

SKI.F.T. project partners, during their first transnational meeting in Copenhagen (December 2023), decided to organise the first transnational online meeting in two parts :

A first part, held on 20 February 2024 should provide the partner organisations with an opportunity to learn more about tools which are already used by partners to strengthen the capacity of micro and small social economy organisations to engage in green transition processes.

In a second part, foreseen for 11 March 2024, other non – partner organisations from different EU Member States will be invited to share their expertise, good practices and tools.

The objective of both events, organised in English language, is for partners to take inspiration for the upcoming advisory and coaching services, to get a better overview of existing expertise and tools, to deepen networking among intermediary organisations and to further feed a SKI.F.T. methodology for green transition-related capacity-building of micro and small social economy enterprises, including repository of tools and good practices.

3. Programme

9.30 Short Introduction

9.35 ESG and sustainability reporting/Eco-Audit

- ESG e-learning course – Position Green/Kooperationen (DK)
- Customized consulting offer to develop the ESG profile of a cooperative - Legacoop (IT)
- Eco-Audyt - FISE

Q&A

10.30 Break

10.40 Sustainability Management and Innovation

- Sustainability Manager – Legacoop
- Green Traffic Light Coaching Activities – Demetra

Q&A

11.30 Communication/Marketing/Digitalisation

- Green PR – Propsy PR/FISE
- Digitalisation – Green Marketing – Demetra
- Planning and Communicating Sustainable Events – Demetra

Q&A

12.30 Optimising the information collected in the screening exercise to facilitate further exchange of expertise between project partners

End of the meeting around 12.45/13.00, depending on partners' availability.

Working language: English

4. Discussion

Erdmuthe Klaer, representing the lead partner of work package 2 (REVES aisbl), shortly introduces the programme. Contributions were selected based on

- a) relevant practices and competences SKI.F.T. partner organisations signaled and were able to share and
- b) indications by the other project partners of practices/tools they were particularly interested in.

ESG and sustainability reporting/Eco-Audit

Elsa Brander and Peter Kellermann Brandorff, Kooperationen present the **ESG e-learning course of the Danish Business Authority** which Kooperationen is currently exploring for use by small enterprises (cooperatives). The course provides guidance to enterprises regarding ESG reporting, including a possibility to then deepen the analysis or take a specific focus regarding elements related to the Environmental, Social or Governance dimension thanks to the previously collected ESG data. In addition, the course offers further insight and templates related to additional approaches such as double materiality assessment, sustainability due diligence, labels/certifications, the UN Sustainable Development Goals, etc.

The **Climate Compass**, another tool developed by the Danish Business Authority initially for large enterprises, but then also more specifically for SMEs. The advantage of the tool also and in particular for SMEs is that the enterprise can make calculations on its own.

Through the use of the aforementioned tools enterprises are also enabled to better identify weaknesses in data collection.

The type of reporting encouraged by the tools is for the moment compulsory only for large enterprises, not for SMEs. However, as this might change in the future, Kooperationen would like to prepare small cooperatives not only to carry out this type of reporting, but also to integrate related environmental, social or governance aspects from the start into their business model.

With regard to the ESG reporting tools, a participant would like to know whether they also provide a possibility to better understand the relationship between indicators related to environmental, social or governance aspects (an element in one area might have an impact on an element in another area). Peter Kellermann Brandorff thinks this is not the case.

Even though currently explored by Kooperationen, the presented tools have not yet been used by cooperatives in Denmark.

Rosaria Mastrogiocomo, Legacoop Emilia-Romagna, shares with participants the case of a **consulting offer to develop the ESG profile of a small cooperative** (29 employees) focusing on the production of plastic packaging. A main motivation of the latter was to have its ESG profile and related score published on a dedicated ESG platform of the ENI group (a national energy provider) for which the cooperative had an interest to become a supplier. ENI had developed the platform specifically to register potential providers and their environmental performance. Through Innovacoop, a company of Legacoop Emilia-Romagna dedicated specifically to innovation and sustainability-related topics, the beneficiary enterprise received, during one year, specific training on sustainability, mentoring regarding the measurement of data and their registration on the ENI platform, as well as support in the development of sustainability management skills and related professional profiles. The initial sustainability training had a duration of only 4 hours and focused on sustainability-related elements that were of particular relevance for the cooperative and its field of activity.

Referring to possibilities to promote, through this type of consulting service, also inter-cooperation and partnership between enterprises, Rosaria Mastrogiocomo explains that this type of consultancy is supposed to be a tailor-made offer. In the case of the given example it concentrated only on the enterprise as such. However, it would be possible to imagine a similar consultancy service aimed at a group of cooperatives that decide to work together to explore these issues from a supply chain or value chain perspective.

Adam Markuszewski, FISE, presents the **Eco-Auditing tool**. It has been created and implemented by FISE on the basis of a grant from the regional authority (Masovian voivodship) for the development of green transition-related advisory services for social enterprises.

The tool focuses on environmental management processes within a company (less on stakeholder relations), i.e. on actions to be taken by management and staff of the company regarding the management of space, use of different type of equipment, waste management, etc. It was applied for the first time in 2023. After six pilot tests in 2023, seven other enterprises will go through the eco-auditing in 2024. All test companies are micro and small social economy enterprises. FISE Eco-Auditing includes measurements/mapping (e.g. of the space used by an office, café, kindergarten...), the analysis of data as well as *interviews with* and *a survey among* members of the management of the respective company and staff. At the end of the process, a report, including specific recommendations, is provided to the company after a last exchange with the latter's management and a meeting with the staff is held in which conclusions and recommendations are presented. Eco-Audit is realized by a staff member of FISE in cooperation with an external expert (engaged in the initiative for 45 hours/year). Due to the public financial support, the process is free of charge for participating companies. It has a duration of approximately 2 months. A main motivation for companies to take part in the process, next to a certain interest in environmental protection-related matters is the perspective of financial savings linked, for example, to a decrease of energy consumption, etc. Despite its focus on basic behaviors and every-day life decisions, FISE eco-auditing also includes governance-related aspects regarding, for example, opportunities for employees to be informed and involved in discussions and decision-making.

Rosaria Mastrogiocomo, Legacoop Emilia-Romagna, provides participants with an insight into a specific **training programme for the profile of a Cooperative Sustainability Manager**, which was developed by Legacoop in cooperation with and ALTIS, the graduate school of sustainable management of the University Cattolica del Sacro Cuore (Milan). The programme started in January 2024 and focuses on sustainability management from a cooperative perspective. It targets cooperatives from all different sectors of activity all over Italy.

The course, which has a duration of 6 months (84 hours) and is provided in a blended mode (in-presence and online sessions) contains modules on topics such as Strategic sustainability planning, Responsible human resource management, Community relations for impact generation, Environment and key management tools and systems, Reporting and communicating sustainability or Responsible finance and integration of ESG criteria in risk management.

In its first edition, the training was designed for medium-size and large cooperatives. At the same time, however, the objective of Legacoop is also to create a task force of sustainability specialists from these medium-size and large cooperatives which could then support smaller cooperatives in their green transition efforts.

Another useful instrument, developed by Legacoop Emilia-Romagna, which is more tailored to micro and small cooperatives is **GreenCoop**. The training course is aimed at chairmen, board members, managers and company executives from all sectors involved in the implementation of strategic decisions and implementations related to sustainability issues. Main topics of the course are integrated sustainability planning; sustainability report; environmental impact and reduction.

Several project partners highlight their interest to learn more in detail about both training programmes during the second transnational meeting in Bologna (April 2024).

Laura Zambrini presents the **Green Traffic Light Coaching activities of Demetra Formazione**. These are consultancy-related actions tailor-made to the specific needs of individual companies.

Laura Zambrini provides the examples of two cooperatives (both workers' buy-outs) – the first one a rather large cooperative (packaging sector), the second a small cooperative creating and producing perfumes, perfumed oils and detergents. In the first case, the aim was to work on the environmental strategy of the enterprise, establish a road map of the activities to be implemented and to support companies for the latter. More concretely, the coaching included topics such as the meaning of environmental protection, green economy and circular economy, the concept of sustainability, relevant public policies, the practical tools available to companies, or green marketing. In the second case, the company had been motivated to become more active on the topic of sustainability in particular by customers (the company works as a sub-contractor for large brands, large fashion houses, etc. which needed to meet specific standards). It was not very familiar with the topic and did not have any staff members specialized in the topic – there was thus also a need to identify the person that was to be trained. The objective of the coaching was to improve the approach to environmental protection in the company, starting from the organizational analysis carried out on the typical processes to which this coaching activity is linked. Topics addressed in the coaching activity included, for example, carbon

footprint, carbon credits or impact finance. The process helped the company involved take a step forward on the topic and led it to present a new plan on sustainability issues and therefore in terms of internal processes that are sustainable for the environment: Environmental Management System ISO 14001:2015 and Sustainability Report. The employee that had been specifically involved in the process then became the sustainability expert of the cooperative.

The experts providing the coaching and accompanying the enterprises in the different actions of implementation of sustainability plans are most often externals with whom Demetra Formazione has specific agreements. Their feedback after the different coaching processes then also feeds training activities that are conceived and/or implemented by Demetra Formazione.

Communication/Marketing/Digitalisation

Julia Koczanowicz-Chondzynska, FISE, shortly introduces participants to the initiatives of [Propsy PR](#), a Polish social enterprise and PR agency which is, by its nature and partnerships, very well aware of the specificities of social economy and civil society. It has a specific department for green transition-related initiatives of social economy, civil society and other actors. Among the campaigns and PR-related actions of Propsty figure also mapping exercises which can be a useful tool to raise visibility (and encourage cooperation) of a specific type of player or initiative.

Fabiola Difazio, Demetra Formazione, presents a specific training course developed by **Demetra Formazione** to enable enterprises to better communicate their actions also and particularly in the field of environmental protection and green transition. . It targets in particular professional profiles focusing on communication and marketing. The course is brand-new and has not yet started. Trainers are a Sustainability Communication Consultant and an ESG Lawyer.

A second practice presented by Fabiola Difazio is **Demetra's Specialist Training on Planning and Implementing Sustainable Events in Step with Ongoing Digitalisation Processes**, which has been launched in December 2023. The course is aimed at freelancers and companies involved in the organization of events and interested in developing skills for the planning of sustainable events: fairs, festivals, exhibitions, exhibitions, shows (or other activities with recreational, cultural, scientific, entertainment etc.). The participants were mainly micro-businesses and freelancers. Among the participating companies are, for example Sunset coop, Teatro Testoni coop, Easy Show coop, essere Elite srl, DOC Servizi, Il Mosaico, RC Service, Suon&Coi, Stessa Terra, Raven. The course is delivered online. There has been a great interest for it in particular by companies working in the cultural and creative industries sector – due finally also to an increasing regulatory pressure and obligation to report on impact when participating in tenders. The training activities are rather short in time and Demetra has been facing a lot of expectations (on the side of the enterprises), with a certain difficulty to meet all of them. This is why the organization finally decided not to have a lot of theoretical modules in the beginning, but rather practice-related content (enterprises interested to deepen theoretical approaches may then always take part in other already existing courses).

A participant refers to the importance of including the topic of communication in the training and advisory activities that will be delivered by SKI.F.T. partners.

In the end of the meeting Erdmuthe Klaer gives a short outlook on the next online meeting, to be held on 11 March 2024.

Referring to the experiences that were presented and that will be presented on 11 March Legacoop Emilia-Romagna stresses their interest to know more about the profile of the organisations who developed specific tools or training to accompany micro and small social economy enterprises in green transition-related processes. How are these services provided? For the moment, many organisations (including social economy intermediary organisations) still seem to work mostly with external consultants. How could these competences and services be made a part of the activities of social economy (intermediary organisations)? What are main conditions and needs?

Partners also decide to invite one or two social economy enterprises from their territory to the meeting.

All Powerpoint presentations of the webinar can be found hereafter (annexes).



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SKI.F.T. FIRST TRANSNATIONAL ONLINE MEETING

KOOPERATIONEN

Den Kooperative Arbejdsgiver -
og Interesseorganisation i Danmark

An aerial photograph of a dense forest with a winding asphalt road. The trees are a mix of dark green and bright yellow-green, suggesting sunlight filtering through the canopy. A large, bold, white 'ESG' is superimposed over the center of the image, with the road passing through the letters.

ESG

Inventory 2024

KOOPERATIONEN

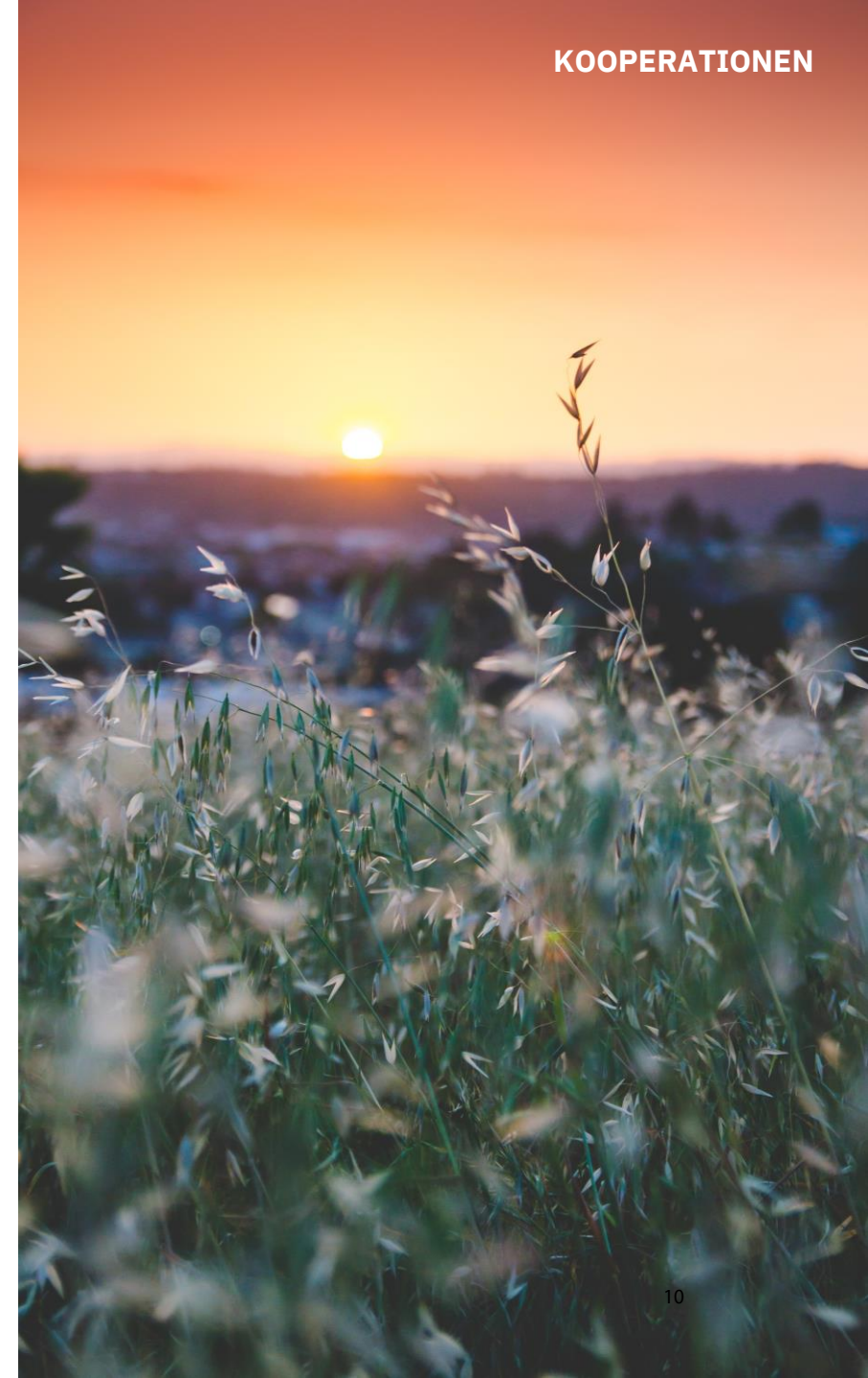
Table of contents - example

Generate a table of contents outlining the contents of your ESG statement. While there isn't a prescribed formula for the content, consider the following customizable table of contents tailored to your business needs. Incorporating your involvement with the UN's Sustainable Development Goals, product certifications, ecolabels, or any pertinent sustainability documentation into your ESG statement can offer significant benefits.

Preface	side 4
Facts about the company page	side 5
Focus areas	side 6
Statement of ESG data page	side 7
Inventory practices	side 11

Other possible content elements

Double materiality assessment page	side 14
Due diligence for sustainability	side 15
Labels / Certifications	side 16
The company's work with the UN's Sustainable Development Goals	side 17



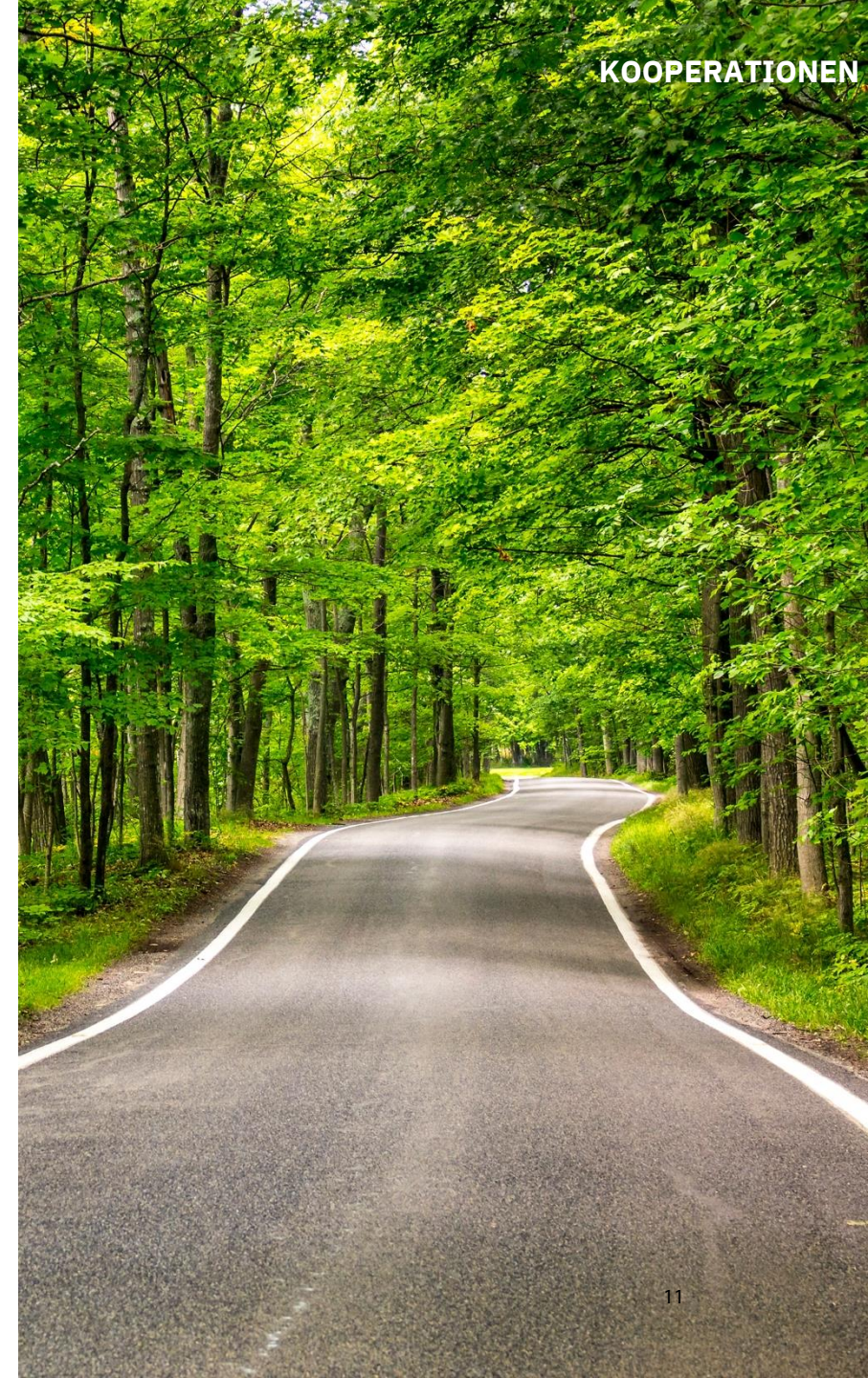
Preface

Start your company's ESG statement with an introductory section. While there's no rigid template dictating its content, you may consider describing:

- The company and its core activities
- The company's overall mission/vision
- The company's business model and sustainability strategy (if you have one)
- What challenges and risks the company experiences in relation to sustainability
- Sustainability initiatives
- What will the company use its ESG statement for?

The preface can be effectively signed by the CEO of the company. This presents a valuable opportunity to solidify and engage both management and potentially the board of directors in the company's sustainability efforts.

INSERT LOGO



Facts about [Insert the company name]

In this section, you can describe basic facts about your business. You can start from the table below, which can make it easier to get an overview of the company.

Sector	[Which sector(s) does the company operate in?]
Products/services	[What products or services does the company sell?]
Markets	[B2B, wholesale, retail, geography]
Turnover	[Company turnover]
Number of employees	[Number of employees in the enterprise, possibly divided into different activities]
Inventory period	[What period is the ESG statement based on]

Focus areas

Within this segment, outline your company's sustainability focal points. You can launch initiatives in areas where your performance is already commendable, as well as in areas presenting challenges. Here, delineate your company's sustainability goals, detail the measures you've undertaken, and furnish a progress report on your achievements thus far.

AMBITIONS	ACTIONS	STATUS
This section provides an opportunity to discuss your company's sustainability objectives, both in the short and long term. Analyzing ESG data can aid in identifying potential goals. For instance, if the data reveals high CO2 emissions or gender pay gaps, setting targets within these realms may be pertinent. Additionally, your company's objectives should reflect your unique business circumstances and industry-specific considerations. While leveraging ESG metrics to establish goals is valuable, it's also essential to set other objectives aligned with your business priorities. Whenever feasible, objectives should be specific and measurable.	In this section, detail the actions your company has undertaken to fulfill its objectives. Any forthcoming initiatives can also be outlined here. It's beneficial to provide specific descriptions of each measure and articulate the anticipated outcomes. For instance, this could involve reducing workplace accidents, enhancing employee satisfaction, or decreasing CO2 emissions across scope 1, 2, and 3.	In this section, you can describe how far your company has come with the set objectives and initiatives taken. It is crucial for the report's credibility to provide an account of both successful endeavors and areas where progress may have been less satisfactory.

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In depth with E-data

The overview of the calculation of your ESG data on the previous page should not stand alone. You can benefit from a specific approach to the various ESG data. The content of this section depends on what the calculation of ESG data shows, but you can for example describe:

CO2-emissions

- What is the relationship between the company's emissions in scope 1, 2 and possibly 3?
- Have there been positive/negative developments within the different scopes and in the company's total CO2 emissions? What caused it?
- How do you expect the company's CO2 emissions to develop in the future?

Water consumption

- What does the statement show?
- Have there been positive/negative developments? What caused it?
- How do you expect the company's water consumption to develop in the future?

Energy consumption

- What does the statement show?
- Have there been positive/negative developments? What caused it?
- How do you expect the company's water consumption to develop in the future?

Biodiversity

- What does the statement show?
- Have there been positive/negative developments? What caused it?
- How do you expect the company's water consumption to develop in the future?

Klimakompasset – The Climate Compass

SÅDAN BRUGER DU KLIMAKOMPASSET

Trin for trin-guide til Klimakompasset

Version 1.2



Klimakompasset – The Climate Compass

Klimakompasset

[Log ind](#)

Velkommen til Klimakompasset

Med Klimakompasset kan du få et overblik over din virksomheds udledning af drivhusgasser og få idéer til, hvordan du målrettet kan nedbringe din virksomheds klimaaftryk. Du logger ind på Klimakompasset med MitID. Agerer du på vegne af en virksomhed anbefales det, at du logger ind med MitID Erhverv. På den måde kan flere fra din virksomhed tilgå samme beregning.

[Kom i gang med din beregning](#)[Download trin-for-trin guide](#)

Det kan du bruge Klimakompasset til



Få overblik over din virksomheds udledning af drivhusgasser

Se hvor stort din virksomheds klimaaftryk er, og få overblik over, hvordan udledningen fordeler sig på forskellige kategorier som energi, transport, indkøb mm.



Vurder klimaeffekten af tiltag

Du kan fx få en indikation af, hvor meget din virksomhed kan reducere sit klimaaftryk ved at mindske brugen af transport og energi eller ved indkøb af genanvendte materialer frem for nye mm.



Få input til din virksomheds klimaregnskab

Udarbejd en overordnet opgørelse af din virksomheds klimabelastning som input til din virksomheds årlige klimaregnskab.



Se din virksomheds udledninger opgjort i GHG-protokollens scope kategorier

Klimakompasset bygger på den internationalt anerkendte Greenhouse Gas-protokol. Du kan derfor se dit klimaaftryk opgjort i CO₂-ækvivalenter, og hvordan din virksomheds klimaaftryk fordeler sig i scope 1, 2 og 3.

In depth with S key figures

The overview of the inventory of your ESG data on the previous page should not stand alone. You can benefit from relating specifically to the various ESG data. The content of this section depends on what the ESG data statement shows, but you can describe, for example:

Health and safety

- What does the inventory show?
- Have there been positive/negative developments? Why is that?
- Does the inventory give rise to new initiatives?

Working conditions of workers in your value chain

- What does the inventory show?
- Have there been positive/negative developments? Why is that?
- Does the inventory give rise to new initiatives?

Child labour in your value chain

- What does the inventory show?
- Have there been positive/negative developments? Why is that?
- Does the inventory give rise to new initiatives?



G

In depth with G key figures

The overview of the inventory of your ESG data on the previous page should not stand alone. You can benefit from relating specifically to the various ESG data. The content of this section depends on what the ESG data statement shows, but you can describe, for example:

Corporate culture

- What does the statement show?
- Have there been positive/negative developments? What caused it?
- Does the statement give rise to new initiatives?

Protection of whistleblowers

- What does the statement show?
- Have there been positive/negative developments? What caused it?
- Does the statement give rise to new initiatives?

Corruption and bribery

- What does the statement show?
- Have there been positive/negative developments? What caused it?
- Does the statement give rise to new initiatives?



Aggregation practices

It is important for the credibility of the ESG statement that you explain your company's aggregation practices. It is rarely possible to get perfect data, but it is important to be open about the quality of one's data. In this section, you can therefore describe relevant assumptions for your calculations, such as:

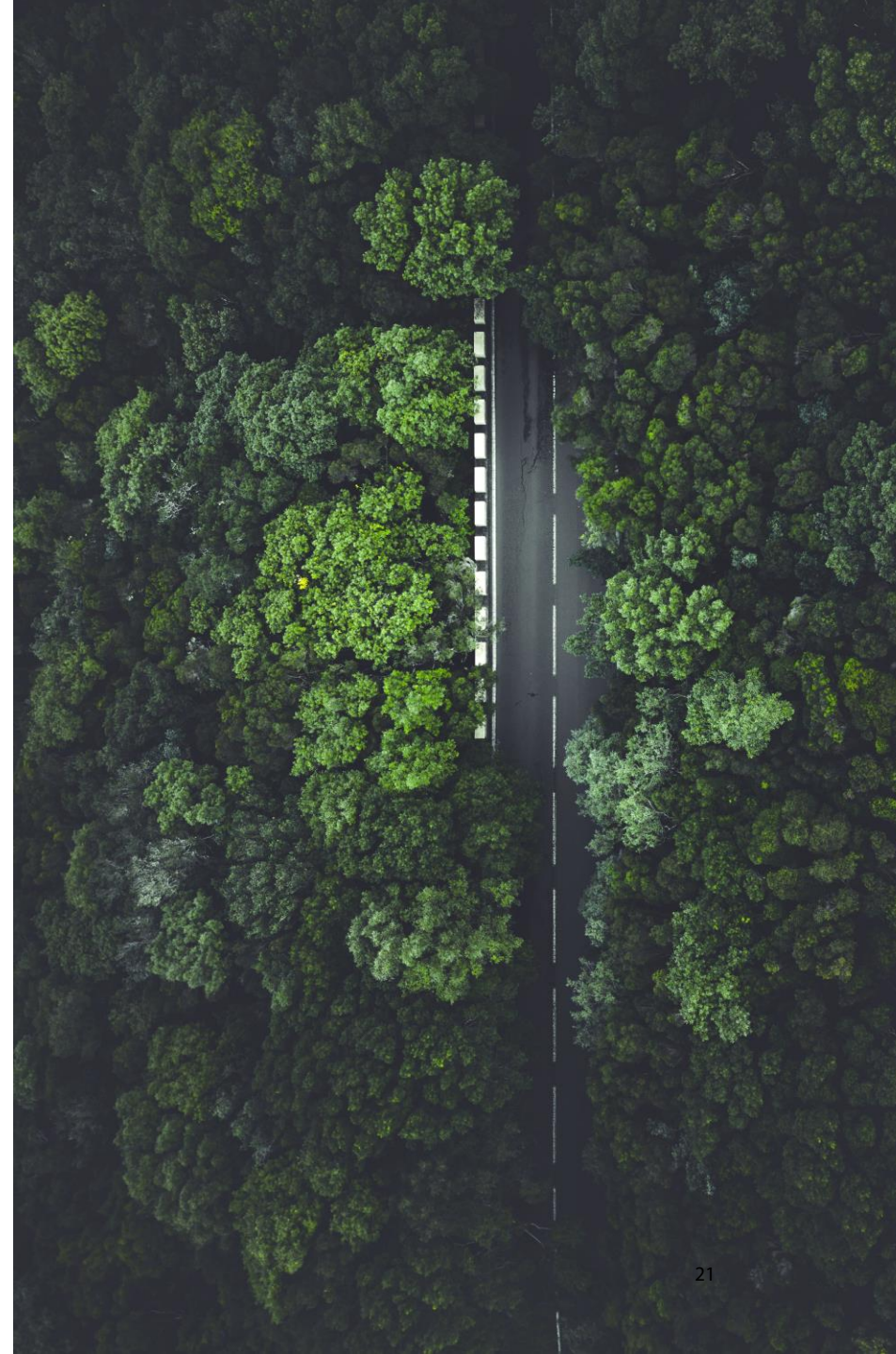
- Which activities are included in the company's calculation of CO2 emissions in scope 1, 2 and 3?
- How has data been collected to calculate the company's E, S and G key figures?
- Is there any data that you haven't had the opportunity to collect? If so, which ones?
- Are there uncertainties associated with data, and how has this been handled?
- Have you changed the collection method compared to previous years, if so, what impact does this have on the calculations?



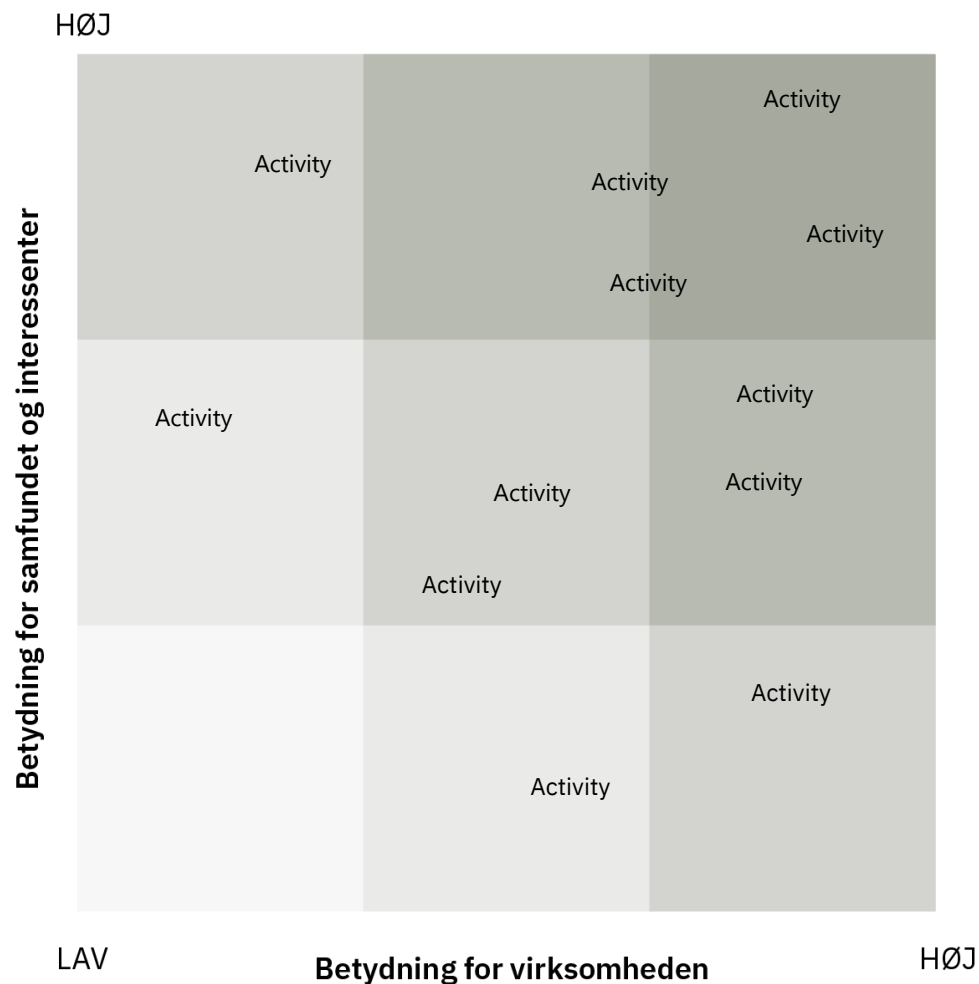
Other possible content elements

In the following sections, you can find templates for other content elements that may be relevant to your business, e.g. double materiality assessment, sustainability due diligence, the UN's Sustainable Development Goals, labels, certifications or the like.

If you work with other relevant areas or have international commitments, such as the Science Based Targets Initiative or the Global Compact, you may also choose to include them in your ESG statement.



Double materiality assessment



The new sustainability regulation, CSRD, defines a detailed method for assessing what information should be included in the largest companies' sustainability reporting. The method is called double materiality assessment.

As an SME, you are not required to carry out a double materiality assessment. But you can choose to work with some of the principles from a double materiality assessment to identify and get an overview of which sustainability areas may be significant for your company and the outside world.

If you choose to make a double materiality assessment for your company, you can start from a few general principles:

1. Appoint a team/responsible employee
2. Map and assess sustainability conditions
3. Identify and involve stakeholders
4. Illustrate and communicate about the materiality assessment

You can choose to illustrate your company's materiality assessment based on the figure to the left. Activities in the upper right are the most important and activities in the lower left corner are the least important.

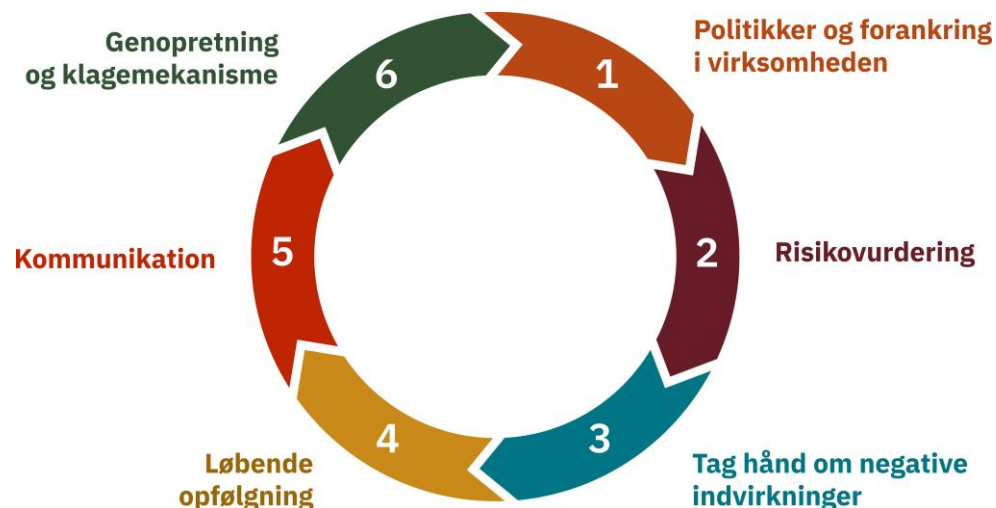
[Read more about how to make a materiality assessment for your business at Virksomhedsguiden](#)

Due Diligence for Sustainability

More and more companies are using the due diligence method in their work with social responsibility and sustainability. There are also legal requirements on the way from the EU that will affect large companies and their suppliers in the long term. Due diligence is a 6-step process to identify, prevent and limit a company's negative impacts on people, the environment and society. It covers issues within human rights, labour rights, the environment (including climate and biodiversity), and anti-corruption. Central to due diligence is a risk analysis: First, you identify where there is a risk that your company may harm the outside world - both in your own business and with your suppliers. Then you prioritise your efforts where the negative impact is most significant and likely.

[Read more about how to complete the different steps of sustainability due diligence at Virksomhedsguiden](#)

Transparency about your work is an important part of due diligence. At a minimum, as a company, you should report on your company's due diligence obligations or policies (step 1), your work to assess and prioritise your risks (step 2), and how you address the negative impacts the company may have on people, the environment and society (step 3).



Our commitment to due diligence:

Describe here:

- What you commit to do
- Which areas your obligation or policy covers (e.g. forced labour, environment and climate, anti-corruption, etc.)
- What you expect from your suppliers and other partners

Our main risks and prioritisation of these:

Outline here:

- A mapping of key risks related to geographical areas, industry/sector, materials and production processes within human rights, labour rights, environment and climate
- Your assessment and prioritisation of risks based on severity and, if applicable, probability

Our risk management:

Describe here:

- What initiatives you have initiated to prevent, minimise and mitigate any negative impacts.
- In what order you manage your risks.
- How to work with your suppliers.

Labels/Certifications

If your company works with labels and certifications, you can communicate about it in this section. You can make use of labels, certifications, networks or the like to document the sustainability of your products to customers, partners and investors. There are two official Danish ecolabels – the EU Ecolabel and the Nordic Swan Ecolabel. In addition, there are a number of private and industry-specific labels, certifications, networks, alliances and the like. If your products carry the Nordic Swan Ecolabel, the EU Ecolabel or another label, you can use the descriptions below as inspiration in your company's ESG statement. It's also a good idea to describe what the label says about your company's product and why you chose that label.

THE NORDIC SWAN ECOLABEL	THE EU ECOLABEL	ANY OTHER LABELS/CERTIFICATIONS
The Nordic Swan Ecolabel is the official Nordic ecolabel. In our company, all our products/services are Nordic Ecolabelled. It is important to us that our products are Nordic Ecolabelled, as we want to show our customers that by buying our products they help limit the impact on the environment and climate.	The EU Ecolabel is the official European ecolabel. In our company, all our products have the EU Ecolabel. It is important to us that our products carry the EU Ecolabel, as we want to show our customers that by purchasing our products they help limit the impact on the environment and climate	Here you can describe the label and why your company has chosen the label, certification or network in question

Our work with the UN's Sustainable Development Goals

Here you can describe how your company works with the UN's Sustainable Development Goals, and you can highlight the goals and sub-goals that the company focuses on. You can select the goals and sub-goals that fit the company's profile and core activities. It is important that you describe how the company contributes to achieving the SDGs. Here you should highlight some initiatives or activities that the company focuses on.

13 CLIMATE ACTION  SDG X	7 AFFORDABLE AND CLEAN ENERGY  SDG X	10 REDUCED INEQUALITIES  SDG X	6 CLEAN WATER AND SANITATION  SDG X	11 SUSTAINABLE CITIES AND COMMUNITIES  SDG X	15 LIFE ON LAND  SDG X
Sub-goal X	Sub-goal X	Sub-goal X	Sub-goal X	Sub-goal X	Sub-goal X
Description of how the company contributes positively to the SDG	Description of how the company contributes positively to the SDG	Description of how the company contributes positively to the SDG	Description of how the company contributes positively to the SDG	Description of how the company contributes positively to the SDG	Description of how the company contributes positively to the SDG

About this ESG template

This ESG template has been developed by the Danish Business Authority. The template is targeted at small and medium-sized enterprises that are not covered by the new sustainability reporting requirements (CSRD).

The template provides inspiration for companies that want to structure the work of calculating and communicating their ESG data. Please note that the ESG template is for guidance only. As a company, you are responsible for your data and other information in the template.

If your company is covered by the new sustainability regulation (e.g. CSRD), or by section §99a of the Danish Financial Statements Act, this template is not sufficient in relation to the requirements for documentation and reporting on sustainability and social responsibility.

[Read more about statutory sustainability reporting on the Danish Business Authority's website](#)

The text written in BLUE and YELLOW is just help text that can guide you and your company through filling out the template, and should not be included in the final statement.

Principles for compiling ESG data

When calculating your company's ESG data, you should follow the following principles:

Openness

You should publish clear and sufficient information so that the reader can judge the credibility of the ESG data compiled. It is also important that you are open in describing efforts that did not succeed or that you have not fully achieved.

Consistency

You should use data and assumptions that allow the ratios to be calculated in the same way each year. If you change your data sources or assumptions, you should point this out in the report and describe how the change affects your KPIs.

Accuracy

It is impossible to get perfect data, but you should aim for data to be as accurate as possible. In case of uncertainty, you should make use of the most conservative assumptions so that, for example, you do not underestimate your company's CO2e emissions.

[Find help for your work with sustainable transition on the Business Guide](#)

Denne skabelon er hentet på Virksomhedsguiden

Icon-library

Here you will find the icons for the UN's 17 Sustainable Development Goals that you can add to your statement of the company's work with the UN's Sustainable Development Goals.



Thanks for reading along

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KOOPERATIONEN

Den Kooperative Arbejdsgiver -
og Interesseorganisation i Danmark

ACTIVITIES TO SUPPORT GREEN TRANSITION

DEMETRA FORMAZIONE 20-02-24



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1

GREEN TRAFFIC LIGHT

CORPORATE TRAINING AND TAILOR-MADE CONSULTANCY



Topic: **TECHNOLOGIES AND ENERGY SOURCES + COMMUNICATE SUSTAINABILITY**

Title: **GREEN TRAFFIC LIGHT ENVIRONMENTAL SUSTAINABILITY AT THE CENTER OF ORGANIZATIONAL INNOVATION // COMPANY REPOSITIONING IN KEY TO SUSTAINABILITY - coaching**

Duration: 16 hours – march 2023

Progetto 101126777

SKI.F.T



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THE STARTING CONTEXT:

- High sensitivity to SDGs
- Literacy regarding the topic of sustainability / need to communicate the investment made in terms of sustainability
- They already had an employee dedicated to sustainability issues without detailed specialization but who was active and an ambassador within the company.

ANALYSIS RESULTS: From the mapping it can be seen that it is a company already sensitive to the issue of sustainability and therefore a sustainable repositioning path has been considered

GOALS: The coaching had the aim of making the company better aware of environmental issues, translating them into the practice of its reality, in order to achieve the objective of raising awareness of growth in this area. The development of some key themes stimulated those who participated to evaluate their own reality in terms of actions introduced, shared values, future projects, thus encouraging reasoning also on corporate repositioning in the specific context.

CONTENTS:

- What does environmental protection mean?
- Green economy and circular economy
- The concept of sustainability
- Public policies
- The opportunities for companies that derive from the Examples of excellence
- The practical tools available to companies
- Green marketing

The company involved is one of the biggest player in northern Italy for packaging solutions and industrial packaging machines.

In addressing the contents listed, the strategy adopted for the company on environmental matters was highlighted, underlining the actions to be implemented to give it further impetus.

Topic: **TECHNOLOGIES AND ENERGY SOURCES + COMMUNICATE SUSTAINABILITY**

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Duration: 16 hours – march 2023

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GOALS ACHIEVED:

- Establish a road map of the activities to be implemented with a view to environmental improvement
- Identify an experimental case for each company to initiate concrete steps towards the "green transition"
- Support companies during the carrying out of these activities

FINAL OUTCOMES/ BENEFITS:

- A trained profile that will take up the role of sustainability manager – he also followed on enriching his competences through other related training (Green Coop – basic and advanced courses)
- They built an important partnership with a plastic material manufacturer and carried out an in-depth LCA study (exclusive commercial branch interest of the company) of the product. They were followed by the engineering department of the University of Parma.
- The company representative who followed the entire process has now become a sustainability consultant for other companies;
- They built a new plan towards the B corp concept (B corp certification identifies companies that, in addition to having profit objectives, meet the highest standards of social and environmental performance, transparency and accountability)
- They moved on ESG criteria from environmental to social issues
- Strong partnership with universities and with consultancy firms such as Ambiente Lavoro Salute
- Stable partners of the IFTS of Demetra Formazione Parma on sustainability in production processes
- Still on the topic of sustainability following the Green Light activities they had the opportunity to disseminate and promote their experience in the area with CNA + Legacoop - through lessons/seminars in high schools and universities.

Topic: **TECHNOLOGIES AND ENERGY SOURCES**

Title: **GREEN TRAFFIC LIGHT ENVIRONMENTAL SUSTAINABILITY AT THE CENTER OF ORGANIZATIONAL INNOVATION // DEVELOPMENT PLAN OF CONCRETE ACTIONS FOR SUSTAINABILITY - coaching**

Duration: 16 hours – June/July 2023

Progetto 101126777

SKI.F.T



Co-funded by
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THE STARTING CONTEXT:

- it is a small reality derived from a larger company
- They start from a structured quality system
- The issue of sustainability was requested in particular by customers (the company works as a sub-contractor for large brands, large fashion houses, etc. - they needed to meet specific standards)
- Very small company and not very familiar with the topic. It was also an important challenge to identify within them the figure to be trained as a sustainability manager

ANALYSIS RESULTS: It is clear that there are many areas on which they could work - the challenge was to identify the most relevant area on which to act

GOALS: The objective was to improve the approach to environmental protection in the company, starting from the organizational analysis carried out on the typical processes to which this coaching activity is linked. The set of analyses carried out previously and the possibility for the company to have a manager trained for sustainability are reflected in this training which aims to put what emerged into practice.

CONTENTS:

- The Carbon Footprint
- The reduction of emissions
- Carbon credits
- Impact finance

Work method:

Identification of the data to be collected and classification into the 6 emission categories

Definition of procedures for data collection within the company
Reprocessing of data, choice of emission factors and calculation of GHGs

The company in this case creates and produces, both on its own and on behalf of third parties, perfumes for the person and for the environment, perfumed oils and detergents.

The choice of contents is made on the basis of the results of an organizational analysis carried out in the preparatory phase and diversified based on the needs of the company and the level of adoption of the environmental measures already in place.

Topic: **TECHNOLOGIES AND ENERGY SOURCES**

Title: **GREEN TRAFFIC LIGHT ENVIRONMENTAL SUSTAINABILITY AT THE CENTER OF ORGANIZATIONAL INNOVATION // DEVELOPMENT PLAN OF CONCRETE ACTIONS FOR SUSTAINABILITY - coaching**

Duration: 16 hours – june/july 2023

Progetto 101126777

SKI.F.T



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ADVANTAGES:

- Strategic opportunity for the reduction of waste and the increase of efficiency;
- Contribution to the fight against climate change;
- Improve corporate management and communication;
- Demonstrate commitment to reducing greenhouse gas emissions in company operations;
- Brand growth reputation;

FINAL OUTCOMES / BENEFITS:

The process helped the company involved take a step forward on the topic and led it to present a new plan on sustainability issues and therefore in terms of internal processes that are sustainable for the environment: ENVIRONMENTAL MANAGEMENT SYSTEM ISO 14001:2015 and SUSTAINABILITY REPORT.

- greater company efficiency
- satisfaction of quality requests from customers and suppliers
- improvement of the image regarding environmental and social protection
- improvement in supply chain risk management
- reduction of management costs through the rationalization of the use of raw materials, the reduction of waste and emissions, the reduction of energy costs, the efficient use of human resources
- financial savings
- environmental protection and conscious use of human and material resources
- evidence of having activated the tools to prevent any illicit behaviour

2

GREEN TRANSITION TRAINING

**SPECIFIC AND SECTORAL PERMANENT AND CONTINUOUS
TRAINING OFFERS**



Topic: **COMMUNICATE SUSTAINABILITY**

Title: **DIGITALIZATION OF KEY SKILLS FOR SUSTAINABLE BUSINESS MANAGEMENT // MARKETING ESSENTIALS AND EVOLUTION OF GREEN MARKETING**

Duration: 64 hours

Goals

Not yet started!

The course aims to train professional profiles specialized in marketing and its green evolution. People capable of analyze the reference market, defining promotional and communication objectives and strategies, defining operational marketing tools, and carrying out these activities with an environmental sensitivity that leads to the definition of ethical and sustainable corporate social responsibility. The aim of the course is to choose strategic marketing and communication levers that are oriented towards respect for the environment and that know how to communicate the values and advantages of sustainability.

Target

People who work in the marketing and communication area, from all production sectors, manufacturing and related services and tertiary supply chains.

Developed skills

The course introduces the trainees to the concepts of marketing and communication linked to the sustainability strand, in terms of valorization of the green transition investments carried out by the enterprise. At the end of the course trainees will be able to position their enterprise in the market in relation to the adoption of environmental and CSR principles.

Topic: **COMMUNICATE SUSTAINABILITY**

Title: **DIGITALIZATION OF KEY SKILLS FOR SUSTAINABLE BUSINESS MANAGEMENT // MARKETING ESSENTIALS AND EVOLUTION OF GREEN MARKETING**

Duration: 64 hours

Contents:

- Current scenarios, social and market changes and the role of marketing and communication
- Analytical and operational marketing
- Environmental sensitivity and green consumption
- Corporate social responsibility as an expression of a new business culture that reconciles ethics, sustainability and profit
- Approach and methods through which care and attention for the environment can represent strategic marketing and communication levers
- The communication of the values and advantages of sustainability
- Green-washing and green-hushing. How the European Commission is working: Proposal for a Directive on Green Claims
- Climate-washing litigation

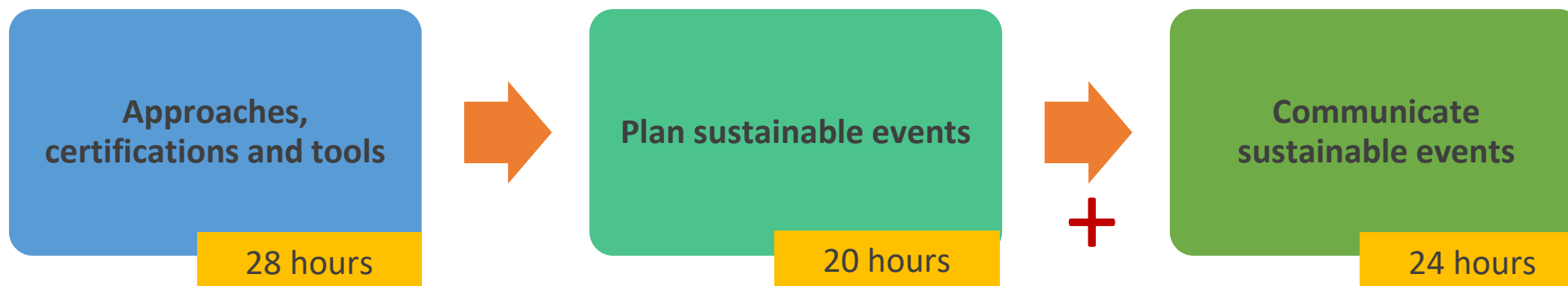
Trainers

Sustainability Communication Consultant

ESG Lawyer

Topic: **TECHNOLOGIES AND ENERGY SOURCES + STAKEHOLDER ENGAGEMENT**

Title: **SPECIALIST TRAINING FOR THE DESIGN AND IMPLEMENTATION OF SUSTAINABLE EVENTS AND IN STEP WITH THE ONGOING DIGITALIZATION PROCESSES**



Topic: **TECHNOLOGIES AND ENERGY SOURCES + STAKEHOLDER ENGAGEMENT**

Title: **PLAN SUSTAINABLE EVENTS**

Duration: 20 hours



1st edition started in
December 2023 –
ending in June 2024

Goal / Expected learning outcome:

The training activity was aimed at conceiving and planning an event with a view to sustainability. The activity was coordinated by an expert and based on the use of design thinking methodologies and appropriate tools to be shared with the participants with a view to future autonomous uses. Objective is therefore to intervene on the culture and modus operandi typical of the participating companies or freelancers, who are accompanied in identifying the changes necessary to innovate and improve their models.

Target group:

The course is aimed at freelancers and companies involved in the organization of events and interested in developing skills for the planning of sustainable events: fairs, festivals, exhibitions, exhibitions, shows (or other activities with recreational, cultural, scientific, entertainment etc.). The participants were mainly micro-businesses and freelancers. Among the participating companies we can include: Sunset coop, Teatro Testoni coop, Easy Show coop, essere Elite srl, DOC Servizi, Il Mosaico, RC Service, Suon&Coi, Stessa Terra, Raven.

Topic: **TECHNOLOGIES AND ENERGY SOURCES + STAKEHOLDER ENGAGEMENT**

Title: **PLAN SUSTAINABLE EVENTS**

Duration: 20 hours



1st edition started in
December 2023 –
ending in June 2024

Contents:

1. WHAT DOES SUSTAINABILITY MEAN APPLIED TO EVENT DESIGN: the environmental, social and economic elements that can be included in the design process to define a sustainable event are addressed; a focus is also dedicated to the valorisation of the SDGs in planning and understanding how those standards can find an operational translation and give value to the event itself;
2. PLANNING A SUSTAINABLE EVENT: the training involves a group activity coordinated by the teacher which is based on design thinking methodologies and appropriate tools to be shared with the participants with a view to future autonomous uses; the activity is aimed at prototyping the concept generation process and application of guidelines to define the development parameters of actual projects, in terms of sustainability.

Trainers:

Carlo Branzaglia - ABABO Industrial design and design education/ strategic design / design thinking.

Giulia Yingying Xu – The Room studio specialized in providing sustainability communication services.

Topic: **COMMUNICATE SUSTAINABILITY**
Title: **COMMUNICATE SUSTAINABLE EVENTS**
Duration: 24 hours



1st edition started in
December 2023 –
ending in June 2024

Goal / Expected learning outcome:

A practical and operational path that allows participants to develop knowledge on how to communicate a sustainable event and what is important to highlight. In addition to a theoretical overview, during the training participants are asked to work on the communication plan of an event (e.g. the event conceived and designed in course 2 "Designing sustainable events", for which participation in both courses). Finally, some particularly successful communication projects are presented which can be considered as good practices to inspire and compare with for future sustainable communication campaigns.

Target group:

The course is aimed at freelancers and companies involved in the organization of events and interested in developing skills for the planning of sustainable events: fairs, festivals, exhibitions, shows (or other activities with recreational, cultural, scientific, entertainment etc.). The participants were mainly micro-businesses and freelancers. Among the participating companies we can include: Sunset coop, Teatro Testoni coop, Easy Show coop, essere Elite srl, DOC Servizi, Il Mosaico, RC Service, Suon&Coi, Stessa Terra, Raven.

Topic: **COMMUNICATE SUSTAINABILITY**
Title: **COMMUNICATE SUSTAINABLE EVENTS**
Duration: 24 hours



1st edition started in
December 2023 –
ending in June 2024

Contents:

1. METHODOLOGIES AND TECHNIQUES FOR BUILDING THE COMMUNICATION STRATEGY: the module focuses on the definition of a clear mission of the event and the characterizing elements on which to focus communication, on the definition of the reference target and on engagement strategies.
2. THE COMMUNICATION PLAN: the methodologies and techniques for building the communication strategy are in-depth, which must take into account mission, targets and specific needs. We then move on to the budget, the choice of communication channels and formats with the related KPIs. An overview of the systems for measuring the environmental and social impact of the event and for certification will also be illustrated.
3. PARTICIPATION IN EVENTS: the techniques for creating target participation around the event are explored in depth, making users feel involved in the different phases and in the construction of content, avoiding the risk of falling into the greenwashing effect. To this end, space is dedicated to digital technologies that enable participation processes; the various web tools are analyzed and acted upon through classroom exercises and their potential is explored in depth express.
4. GOOD PRACTICES: the module presents some particularly successful communication projects that can be considered by participating companies as good practices to inspire..

Trainers:

Marco Tina – The Room studio specialized in providing sustainability communication services.

Annalisa Corrado – AzzeroCo2 counseling agency create by Legambiente and Kyoto Club.

THANK YOU FOR YOUR ATTENTION

Laura, Fabiola and Valentina



Partners



Co-funded by
the European Union



First transnational online meeting

Legacoop Emilia-Romagna
20 February 2024



Co-funded by
the European Union

Existing capacity
building activity

1

Customized consulting offer to develop
the ESG profile of a cooperative



Co-funded by
the European Union

An overview



- **TARGET:** Raviplast Soc. Coop.

Raviplast is a WBO cooperative which operates in the industrial sector. Its core business is the production of flexible plastic packaging.

Employees: 29

Turnover: 5.535.304 €

- **AIM:** Innovation assessment to develop the cooperative's ESG sustainability profile
- **YEAR OF IMPLEMENTATION:** April 2022 - March 2023
- **DURATION:** 1 year
- **CONTENTS:**
 - ▶ Training on sustainability;
 - ▶ Supporting Raviplast's active participation in ENI S.p.A.'s 'Open-es' platform for sustainability scoring;
 - ▶ Fostering the development of sustainability management skills.



1

How was the tool developed?

The consultancy service was developed by Innovacoop, the company of Legacoop Emilia-Romagna dedicated to innovation and sustainability services for its member cooperatives.

The activity was developed and managed by an Innovacoop employee who has a master's degree in sustainability with the support of a network of suppliers for specific activities.

2

Contents of the offer



- **SUSTAINABILITY TRAINING (4 hours)**

Introductory training on sustainability issues to support Raviplast staff in having an overview of the regulatory, strategic and management factors. Topics such as: European sustainability policies, materiality analysis, integrated balance sheet, sustainability report, ESG impact measurement and management, corporate sustainability. The training started from the analysis of Raviplast's business model to link general sustainability issues to the specificities of the cooperative.

- **SUPPORT TO THE ACTIVE PARTICIPATION OF RAVIPLAST IN THE 'OPEN-ES' PLATFORM OF ENI S.P.A.**

Support to the cooperative in managing its active presence on the 'Open-es' digital platform of ENI S.p.A. dedicated to sustainable development - to strengthen the sustainability profile of Raviplast within the platform and in view of tenders in which the ENI group might request the evaluation of such profile as one of the criteria for the awarding of contracts.

- **ACCOMPANYING THE DEVELOPMENT OF SUSTAINABILITY MANAGEMENT CAPABILITIES**

Accompanying the cooperative in the development of internal capacities aimed at measuring and managing its ESG impact and developing its corporate sustainability profile - both for the general positioning of Raviplast in the field of sustainability and for the strengthening of its competitiveness in the interaction with customers interested in selecting suppliers that also meet ESG impact criteria.



3

Is the course/tool appropriate also for micro and small social economy enterprises ?

As this is a tailor-made consultancy service, the offer can be modulated according to the specific needs of the cooperative requesting it by adapting the level of depth of the topics covered, the specificities related to the reference sector and the choice of the most suitable suppliers.

4

In how far does the tool consider elements of inter-cooperation/partnership between enterprises?

In the specific case of this activity, the consultancy had an in-house training character and then a specific focus on the Open-es platform. Once again, as this is a tailor-made offer, one can imagine offering a consultancy service aimed at a group of cooperatives that decide to work together to explore these issues from a supply chain or value chain perspective.

Existing capacity
building activity

2

Cooperative Sustainability Manager Training programme



Co-funded by
the European Union

An overview



- **TARGET:** cooperatives that have developed and implemented pathways of sustainability and non-financial reporting, i.e., about 400 enterprises representing all Legacoop sectors (consumption, retail, social, agri-food, production and services, inhabitants, culture, tourism and media) on a national level.
- **AIM:** training professionals to understand what it means to practice sustainability in the world of cooperative companies and to support the emergence of the Cooperative Sustainability Manager, the contact person for the management of ESG issues within their organization.
- **YEAR OF IMPLEMENTATION:** January 2024 - April 2024
- **DURATION:** 4 months
- **STRUCTURE:**
 - ▶ 6 modules;
 - ▶ 14 hours per module (2 consecutive days);
 - ▶ a total of 84 hours in blended mode (first and last module in presence).



1

How was the tool developed?

The training course was developed by Legacoop and ALTIS the graduate school of sustainable management of the University Cattolica del Sacro Cuore based in Milan.

Classes are taught by mixed lecturers consisting of academics, professionals and business cases to also stimulate learning and participation through classroom exercises and structured interaction moments.

Contents of the training programme

- **MODULE 1:** Strategic sustainability planning;
- **MODULE 2:** Responsible human resource management;
- **MODULE 3:** Community relations for impact generation;
- **MODULE 4:** Environment and key management tools and systems;
- **MODULE 5:** Reporting and communicating sustainability;
- **MODULE 6:** Responsible finance and integration of ESG criteria in risk management.

3

Is the course/tool appropriate also for micro and small social economy enterprises ?

In its first edition, the training course was designed for medium-sized and large cooperatives associated with Legacoop at national level, and the same level of in-depth study of the topics requires a solid and well-organized structure. This choice was made because the association intends to create a task force of sustainability specialists who can then act as a driving force and support for smaller and less structured cooperatives to stimulate a systemic vision of partnership between cooperatives.

Partners





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Eco-auditing

FISE 20-02-24



Co-funded by
the European Union

1

Goals of eco audit

- Increasing savings on media (energy, heating/cooling, gas, water and resources)
- Lowering impact on natural environment
- Raising awareness among SEE's team on environmental issues

1

Aims of eco audit & how it's done

Help saving money

Support and encourage changing habits in shared space

Support internal communication

Maintain good relationships among shared space users

TAILOR-MADE APPROACH - SEE chooses priority areas and actively participate in the audit

Main focus – spaces where SEEs provide their services (offices, kindergarden) + gastronomy (2024)

2

Context Numbers

2023 – FISE started aco audits

1+5 – SEEs that get support in 2023

7 – SEEs that will get support in 2024

2 – eco-auditing team (animator + expert)

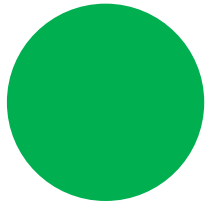
3

Experience

Animator	Expert
Trainer, facilitator	A graduate of the Water Supply, Sewage and Sludge Disposal specialization at the Faculty of Environmental Engineering at the Warsaw University of Technology.
Experienced in interviews and developing participatory processes.	Was the Management Board Representative for the Environmental Management System according to the ISO14001 standard in one of the factories.
Was a member of Polish Youth Climate Movement, now is a forest bathing guide and member of the board of Polish Forest Bathing Association.	Runs the blog "Engineer in green glasses" (<i>in free PL-ENG translation</i>)

3

Process

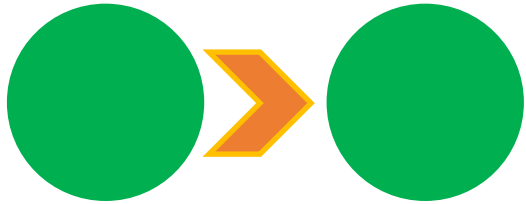


1. Application
(via application
form)



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3 Process



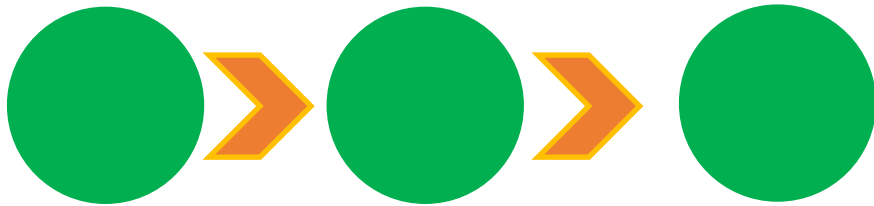
1. Application
(via application
form)

2. First meeting
with
board member
and
communication
coordinator

(base questionnaire)

3

Process



1. Application
(via application
form)

2. First meeting
with
board member
and
communication
coordinator

(base questionnaire)

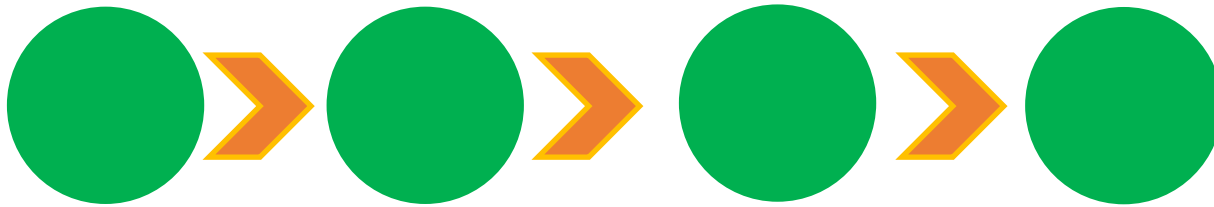
3. Mapping
& measurement

(maps of the space,
data from bills)

Animator +/-
expert

3

Process



1. Application
(via application
form)

2. First meeting
with
board member
and
communication
coordinator

(base questionnaire)

3. Mapping
& measurement

(maps of the space,
data from bills)

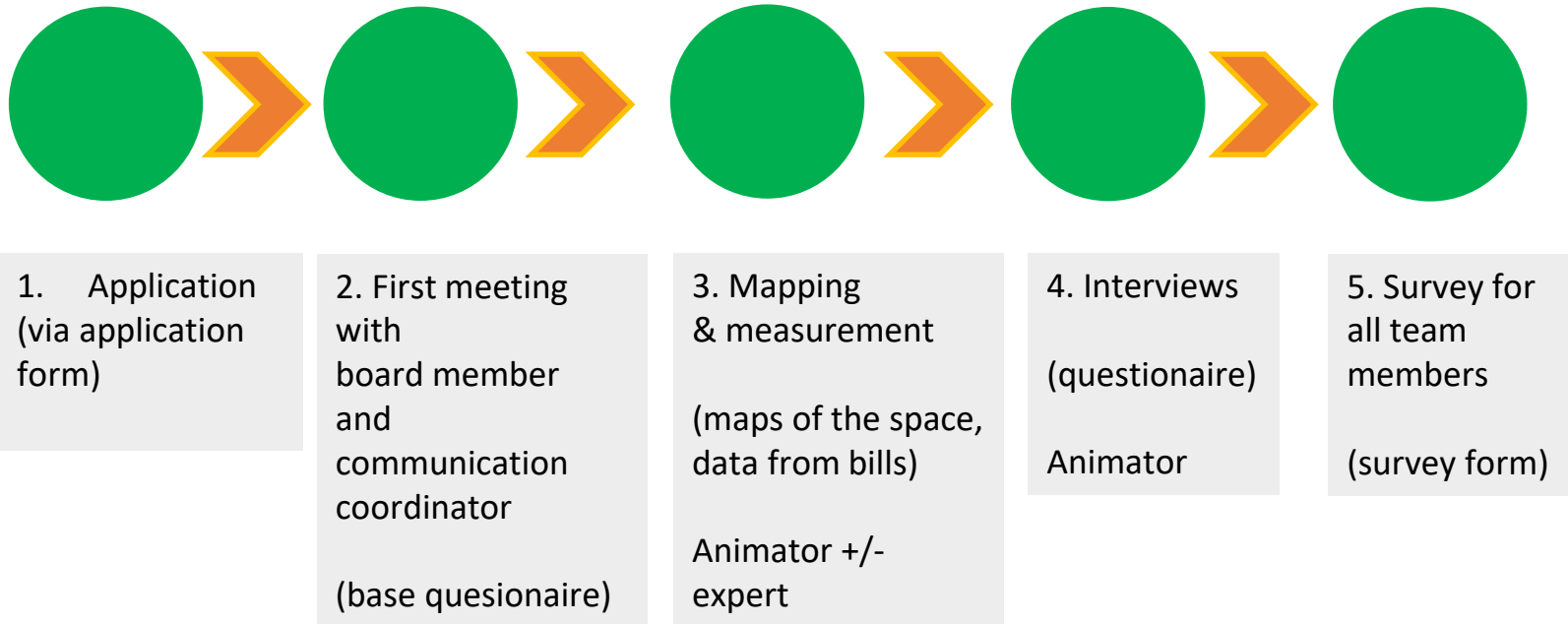
Animator +/-
expert

4. Interviews

(questionnaire)

Animator

3 Process

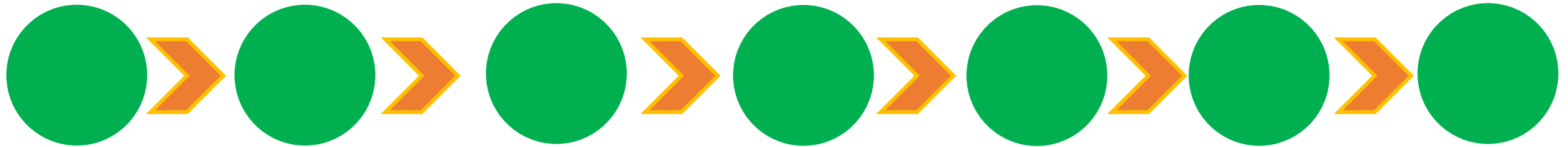


3 Process



1. Application (via application form)	2. First meeting with board member and communication coordinator (base questionnaire)	3. Mapping & measurement (maps of the space, data from bills) Animator +/- expert	4. Interviews (questionnaire) Animator	5. Survey for all team members (survey form)	6. Report with recommendations (+coordinator comments the doc + meeting with the board member) (report scheme) Animator + expert
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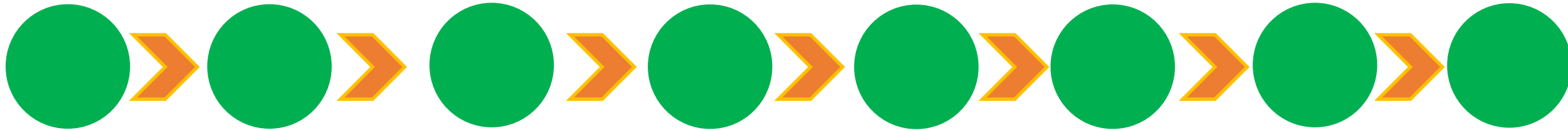
3 Process



1. Application (via application form)	2. First meeting with board member and communication coordinator (base questionnaire)	3. Mapping & measurement (maps of the space, data from bills) Animator +/- expert	4. Interviews (questionnaire) Animator	5. Survey for all team members (survey form)	6. Report with recommendations (+coordinator comments the doc + meeting with the board member) (report scheme) Animator + expert	7. Meeting with the team Presentation Q&A Animator
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3

Process



1. Application
(via application
form)

2. First meeting
with
board member
and
communication
coordinator

(base questionnaire)

3. Mapping
& measurement

(maps of the space,
data from bills)

Animator +/-
expert

4. Interviews
(questionnaire)

Animator

5. Survey for
all team
members

(survey form)

6. Report
with
recommendations

(+coordinator
comments the doc
+ meeting with the
board member)

(report scheme)

Animator + expert

7. Meeting
with the
team

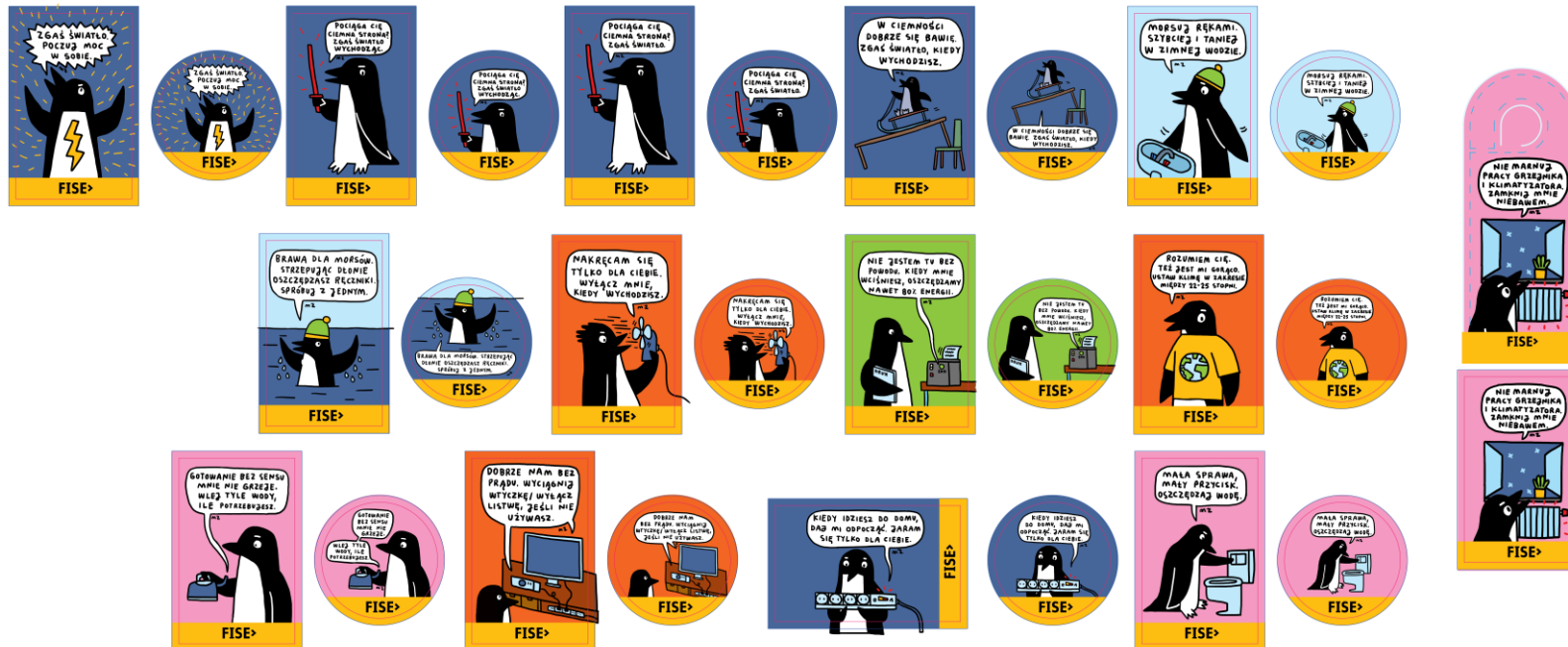
Presentati
on
Q&A

Animator

8.
Follow
Up

4

Stickers – how to support the change





„Turn off the light.
Feel the power in yourself.”



„Excessively boiling water doesn't make me hot.
Just pour the amount of water that you need”



„Do not waste heater and air conditioner operating effort.
Close me (the window) soon.”

Thank you

Adam Markuszewski

FISE

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Partners

