Activity [4]: Pilot Testing Mentoring Phase for SMEs

[A.4.3.] Final Report ESG Lab Training and Mentoring Process, Lessons Learned

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Foreword



*When we set out to bring ESG reporting closer to the small businesses of the Blue Economy, we knew the hardest part would not be the standards themselves. It would be time, confidence and the feeling, shared by many owners we spoke to, that "**this is something for the big companies, not for SMEs in blue economy**" This report tells the story of how 85 SME managers and staff across Greece, Cyprus and Portugal tested that assumption with us – and, in most cases, proved it wrong. " Between August and September 2026, SMEs managers and owners in Greece, Cyprus and Portugal, were trained, 15 of them sat down with our mentors to test that assumption – a seaside guesthouse in Evia, a commercial laundry in Corfu, two salicornia growers in the Ria de Aveiro, a hotel, tourism operators and service firms among them.15 of them have a first ESG report draft or reporting framework in hand.*

As coordinator, SARONIS was responsible for listening carefully to what participants and mentors told us, and for turning that feedback into useful training content, one-to -one mentoring process and a community where blue SMEs shared lessons or exchange ideas.

What follows is not a success story presenting in a fancy way. It is an account of what worked, what we did, what we found and what we learnt in the process.

I want to thank our partners at CIBIT, Ethos Lab and Dialogue Diversity, the mentors who gave their evenings to this pilot, and the members of our Communities of Practice who read, challenged our first draft and condributed to make it better.

Nikos Vordonis,

Project Manager ,

SARONIS

Life-long Learning Centre S.A.

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Executive summary

Between April and September 2026 , the ESG LAB partnership piloted a training and one to one mentoring programme for SMEs in the established Blue Economy sectors – fisheries, fish processing, aquaculture, shipbuilding and repair, and coastal tourism in the partner countries.

At a glance

- **85 SME managers and key staff** attended specialised webinars.
- **15 SMEs** completed the one-to-one mentoring programme (target 5 per country), supported by **6 trained mentors**. **3 mentors** had the lead to carry the one-to one mentoring programme, one per country (Nikolaos Melios – Ethos Lab; Dr Panayiotis Vouros – CIBIT, with coordination by Ioanna Chrysanthou; Carlos Gomes da Costa – Dialogue Diversity) while 3 more one per country was responsible for background office and help desk services to SMEs
- **All 15 SMEs** used ESG LAB diagnostic, planning or reporting tools.
- **15 ESG reports / draft disclosures** were produced by mentored SMEs.
- The draft report was uploaded to e-**CoP platforms** where **stakeholders could provide their feedback** before validation.

What we learnt, in short:

1. **Data, not ideas, is the bottleneck.** Across all 15 cases, the main gap was the absence of a structured, evidence-backed ESG data baseline – not a lack of relevant ESG topics.
2. **Start qualitative, then measure.** A qualitative baseline and a short, sector-specific KPI set – each indicator linked to an owner, a frequency and a source document – work better than a full reporting system on day one.
3. **One person carries the load.** In most SMEs a single owner or manager is responsible for every ESG action, which is a real risk of overload and needs to be designed around.
4. **Training must be practical, flexible and sector-specific.** The webinars showed that real-world examples, accessible materials, flexible formats and extra support on ESG reporting, performance measurement and sustainable financing make the difference.

1. Introduction and scope

This report is the final output of Activity four of the project ESG LAB. Its purpose is threefold:

- to **monitor and evaluate** the quality and relevance of the training webinars (A4.1) and the one-to-one mentoring programme (A4.2);
- to **document the training needs** of Blue Economy SMEs regarding ESG reporting, as they emerged during the pilot;
- to **record the lessons learnt** for future use by the partners, the Communities of Practice, training providers and policy makers.



Figure 1: The scope and purpose of this report

Activity 4 had three steps.

First, the partners delivered specialised training webinars in each country: Ethos Lab in Greece, CIBIT in Cyprus and Dialogue Diversity in Portugal. Each partner ran five two-hour topics and aimed for at least 25 participants (A4.1).

SARONIS then met with and trained the mentors, two per country (A4.2.1).

The same three partners then gave one-to-one mentoring to five SMEs each (A4.2.2–4).

Task A4.3, which this report completes, closes the circle. SARONIS gathered feedback on the training and mentoring through short questionnaires (A4.3.1). It then drafted this report and discussed it with the Communities of Practice, working with all partners (A4.3.2). Finally, it validated and published the report (A4.3.3).

The mentoring drew directly on the results of Activity 2 and Activity 3: the SME ESG & Skills Diagnostic Tool, the ESG Toolkit, the ESG Reporting Plan, the ESG Reporting Template, the video tutorial and the webinar learning material.

Finally, this report was a document for further discussion and dialogue between the members of ESG Lab CoP and that whys is published on the ESG LAB e-platform and e-CoP micro-website. With their remarks and critique the report took its final draft and it was published to ESG lab website where it will remain available after the project ends.



Figure 2 : The Activity 4 Cycle: From Training to Lessons Learnt

2. What we have achieved:

2.1 ESG Lab Training for ESG Reporting of Blue SMEs

2.1.1. The training content: six themes built around the three pillars of ESG reporting

Every ESG report rests on three pillars: what a company does for the **environment**, how it treats **people**, and how it is **governed**. The ESG LAB training followed the same logic. Each theme

helped participants understand one part of the report: what to measure, why it matters and how to present it.

E – Environmental

1. **ESG basics and the environment.** Introduces ESG, the European Green Deal and the SDGs, and the main environmental topics in the Blue Economy: energy, circular economy, sustainable fisheries and aquaculture, green ports.
   For reporting: participants learn which environmental topics belong in their report, such as energy use, waste, water and emissions.
2. **Climate and environmental risks.** How climate change, pollution, biodiversity loss and natural hazards affect Blue Economy businesses, and how to adapt.
   For reporting: participants learn to identify and disclose climate-related risks and show how their business is building resilience.

S – Social

3. **People and communities.** Labour rights, health and safety, equality and inclusion, responsible supply chains, customers and local communities.
   For reporting: participants learn what to report on their employees, suppliers and community, such as training hours, accidents, staff diversity and local engagement.

G – Governance

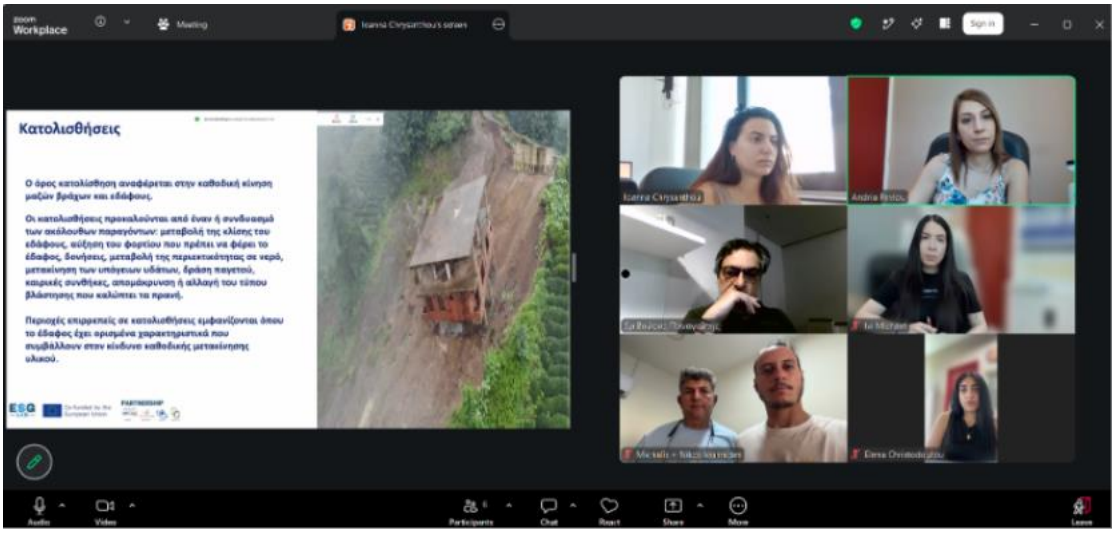
4. **Good governance.** Ethics, transparency, compliance, clear responsibilities, risk management and ESG in everyday decisions.
   For reporting: participants learn to show who is responsible for ESG in the company, how risks are managed and how decisions are made.

Bringing the three pillars together

5. **ESG reporting in practice.** Data collection, indicators, sustainability reports, ISO, EMAS and the ESG self-assessment.
   For reporting: this is the "how": turning E, S and G information into reliable data, a few clear indicators and a first report.
6. **Sustainable finance and competitiveness.** Green finance, funding, investor trust, reputation, efficiency, digital tools and new ESG requirements.
   For reporting: this is the "why": a good ESG report opens doors to finance, customers and new markets.

In short, themes 1 to 4 show participants what to report under each pillar. Theme 5 shows them how to report it, and theme 6 shows why it is worth doing.

2.1.2. The training delivery



Each partner organised the webinars in its own country and adapted the order, depth and format to its audience. In total, **15 webinars** were held between April and August 2026, reaching **84 SME managers, staff and stakeholders**, above the target of 75:

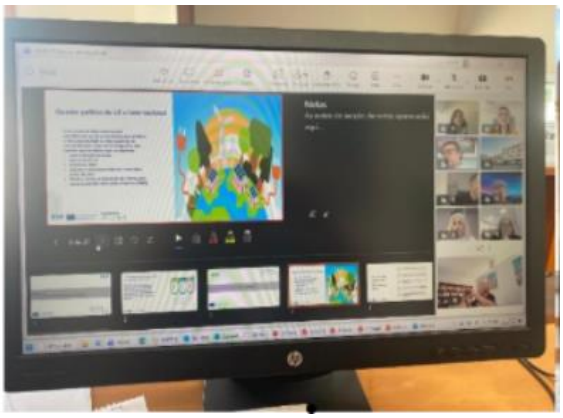
- **Greece:** Ethos Lab covered all themes in three online sessions.
- **Cyprus:** CIBIT ran three online webinars on the environmental, social and governance themes, then one face to face on finance and reporting.
- **Portugal:** Dialogue Diversity started with an in-person session in Aveiro and continued online.

ESG LAB – A4.1 Training webinars delivered per country

Country	Partner	No. of webinars	Topics covered	Dates	Participants (target 25)	Mode
Greece	Ethos Lab	5	All topics	10/06/2026 28/08/2026 31/08/2026	4 16 18	Online Online Online
Cyprus	CIBIT	3 2	Environmental / Social / Governance Finance / Reporting process	10/06/2026 06/07/2026	21	Online Online
Portugal	Dialogue Diversity	5	All topics	18/04/2026 12/06/2026 13/07/2026 30/07/2026	5 12 5 3	In person Online Online Online
Total		**15**			**84 (target 75)**	

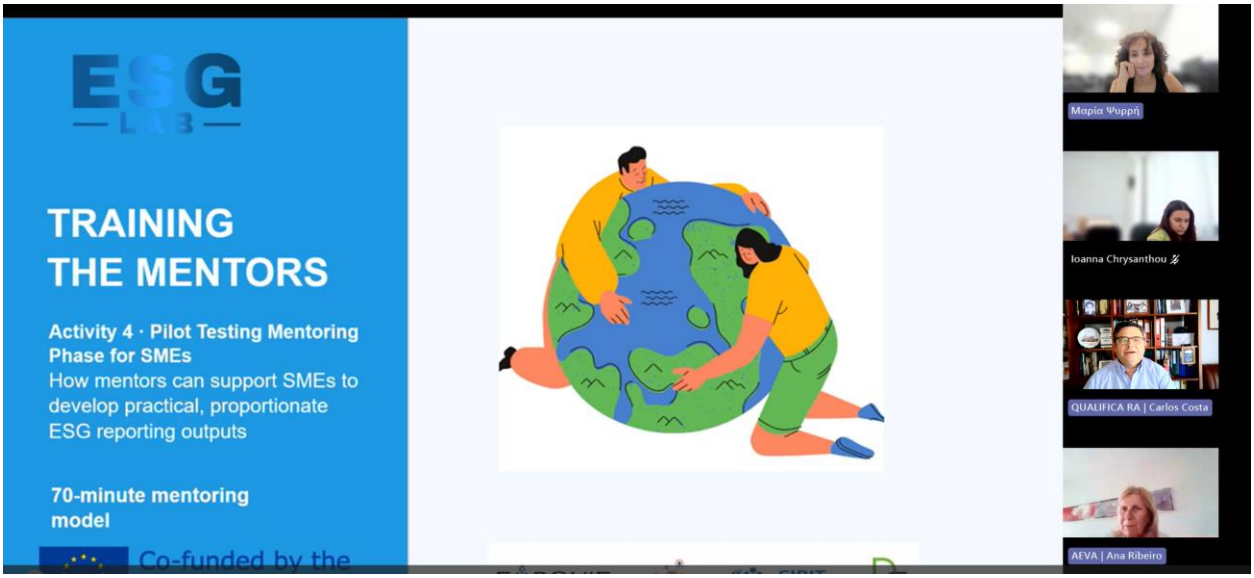


Most sessions were online, which made it easier for business owners to take part around their working day. Every session combined short presentations with real examples from the Blue Economy and time for questions. Participants were then invited to keep learning through the ESG LAB platform and its tools, and through the Community of Practice.



2.2 Mentor Blue SMEs how to do ESG reporting.

2.2.1. Training the Mentors



Before the mentoring started, SARONIS organised a meeting and training session for the mentors, on 3.09.26, online, lasting 70 minutes. The aim was simple: to make sure that every mentor, in every country, would work with the same tools and the same method, while still having room to adapt to each SME. The session covered:

- the ESG LAB toolkit and resources – the SME ESG & Skills Diagnostic Tool, the ESG Reporting Plan, the ESG Reporting Template, the video tutorial and the webinar learning material;
- the mentoring sequence – baseline and gap review, choice of material ESG topics, data sources and KPIs, action plan with owners and dates, and a first ESG reporting output;
- practical mentoring techniques for very small businesses, where ESG usually sits with the owner;
- the monitoring and reporting procedure – the individual SME mentoring report, the national mentoring report, and the mentee and mentor feedback questionnaires.
- Mentors received the training materials and the reporting templates after the session. The mentoring itself was then delivered by one lead mentor per country: Nikolaos Melios (Ethos Lab, GR), Dr Panayiotis Vouros (CIBIT, CY, with mentoring coordination and documentation by Ioanna Chrysanthou) and Carlos Gomes da Costa (Dialogue Diversity, PT). This kept the method consistent within each country, while each mentor adapted the content to the sector and size of every SME.

The session gave the mentors a common language and a common path: start from where the SME really is, focus on the few ESG topics that matter for its business, link every figure to a real record, assign a person responsible, and finish with something concrete, whether a first report draft or a clear action plan. It also prepared them for the reality of small businesses, where ESG usually sits with the owner, time is short and data is scattered.

2.2.2. One-to-one mentoring

After the webinars, five SMEs in each country were invited to go one step further: to sit down with a mentor and apply what they had learnt to their own business. In total, fifteen organisations took part, all of them in September 2026. Mentoring was online in Greece and Cyprus and face-to-face in Aveiro, Portugal.



Each mentoring followed the same simple path, adapted to the size and sector of the company:

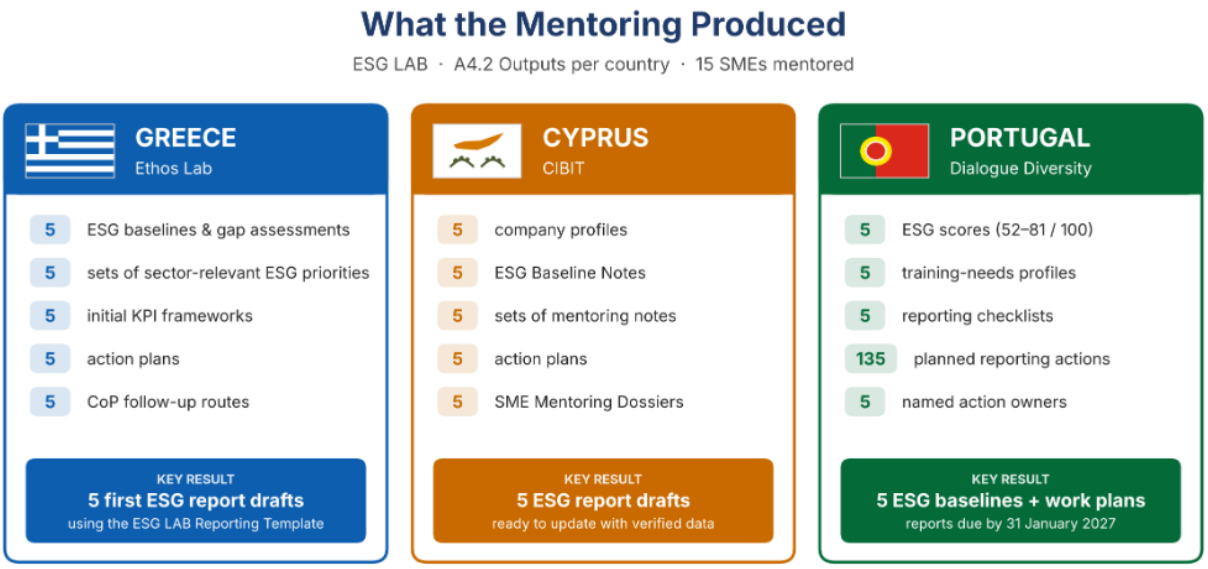
1. **Understand the starting point.** Using the ESG LAB diagnostic tools, the mentor and the SME looked honestly at where the business stood: what was already being done, what was documented and what was missing.
2. **Choose what matters.** Rather than covering every ESG topic, together they selected the few that really matter for that business.
3. **Find the data and set a few indicators.** For each priority, they identified where the information could come from (invoices, meter readings, staff records, supplier documents) and agreed a small set of indicators the company could realistically measure.
4. **Make a plan.** Each SME left with an action plan: what will be done, by whom and by when.
5. **Start the report.** Using the ESG LAB Reporting Template and Reporting Plan, the SMEs in Greece and Cyprus prepared a first ESG report draft. In Portugal, each enterprise received a detailed reporting checklist to complete by January 2027.
6. **Stay connected.** Every SME was given a route to continue: the ESG LAB platform, the Community of Practice and a feedback questionnaire to tell us what worked.

The webinars raised awareness; the mentoring turned that awareness into action. In a group session, a business owner hears about ESG in general. In a one-to-one session, the mentor talks

about *their* boat trips, *their* rooms, *their* suppliers. That difference matters for small businesses, where there is no sustainability department and ESG usually rests on the owner's shoulders.

The mentoring was useful in four practical ways:

- **It made ESG specific.** General principles became a short list of company-specific tasks, indicators and responsibilities.
- **It was realistic.** Mentors started from what the SME already had, and kept the number of indicators small and the steps achievable. A villa project not yet open, for example, could design its data collection before the first guest arrived.
- **It built good habits.** Every SME learnt one simple rule: each ESG figure must be traceable to a real document, and anything missing should be stated openly, not guessed.
- **It produced something tangible.** No one left with only good intentions. Each SME left with a baseline, priorities and an action plan, and ten of them with a first ESG report draft.



The mentoring also gave us, as a partnership, a close-up view of what small Blue Economy businesses really need. Those insights feed directly into the training needs and lessons learnt presented in Section 5 of this report.

3. How well have we done?

3.1. Evaluation of the ESG LAB Training Webinars

The evaluation of the ESG LAB training webinars examined how well the training responded to participants' professional needs, contributed to their understanding of ESG and helped them identify ways of applying sustainability principles within their organisations.

Participants were invited to complete a questionnaire covering their knowledge before and after the training, the quality and relevance of the content, the usefulness of the examples and tools, and their intention to apply what they had learnt. They were also asked to identify topics they would like to explore in future training activities. A total of 50 completed questionnaires were collected, comprising 28 responses from Greece and Cyprus combined and 22 from Portugal.

Knowledge development

Participants assessed their knowledge of the webinar topics before and after the training using a five-point scale. The average score increased from 3.28 to 4.32. Overall, 74% of respondents reported an improvement in their knowledge, while 20% reported no change and 6% gave a lower rating after the training.

The two evaluation groups showed different starting points. In Greece and Cyprus, the average score increased from 4.11 to 4.68, indicating that respondents already had a relatively good understanding of the topics covered. In Portugal, the average score increased from 2.23 to 3.86, with all 22 respondents reporting an improvement.

These differences highlight the importance of accommodating different levels of prior knowledge when designing ESG training. Some participants may need an introduction to the basic concepts, while others may benefit more from specialised guidance and practical exercises.

Quality and relevance of the training

The webinars received a positive or very positive overall evaluation from 94% of respondents. Furthermore, 92% considered the sessions well structured and easy to follow, while the same percentage found the content relevant to their professional roles. These findings indicate that the training was accessible and closely aligned with participants' professional needs.

Particularly encouraging was the finding that 96% of respondents agreed that the training addressed the needs and challenges of Blue Economy SMEs. The same percentage considered the examples, case studies and tools practical and useful. These results are closely related to the objectives of ESG LAB, which sought to make ESG concepts accessible and applicable to the everyday operations of smaller businesses.

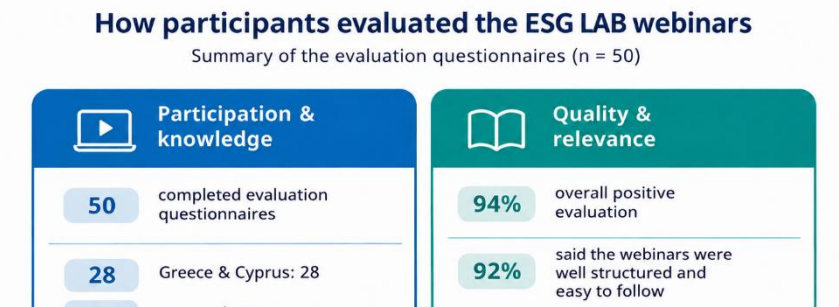


Figure 3: Key Findings from the ESG LAB Training Webinar Evaluation

Practical application of the knowledge gained

Beyond understanding ESG concepts, participants were asked whether they could identify ways of applying them in their own organisations. A total of 88% indicated that they could identify at least one concrete action, while 82% considered it likely or very likely that they would apply something they had learnt within the following three to six months.

The written responses provided further insight into the practical value of the training. Participants referred to the importance of starting with small, achievable sustainability improvements, incorporating ESG into everyday business decisions and making better use of existing information and resources. Checklists, self-assessment tools and reporting templates were recognised as useful instruments for organising sustainability-related activities.

The social dimension of ESG featured prominently in the Portuguese responses, particularly in relation to employee well-being, working conditions, staff development and engagement with local communities. Responses from Greece and Cyprus also highlighted practical examples, stakeholder engagement and disability inclusion.

Other comments linked sustainability with resource efficiency, cost reduction and financing opportunities, illustrating how ESG considerations can relate to different aspects of business management.

Areas for improvement and further training needs

Alongside the positive feedback, participants identified topics that would benefit from more detailed coverage. ESG reporting and disclosure emerged as an important area for further learning, with some respondents requesting additional time and guidance on the reporting process.

Interest was also expressed in environmental sustainability, the social dimension of ESG, governance and sustainable finance. Requests for more specialised content included shipping, maritime regulations and ESG compliance requirements for SMEs.

The feedback highlighted the importance of practical exercises, sector-specific examples and detailed guidance on reporting and performance measurement when designing ESG training for smaller businesses.

Overall assessment

The evaluation indicates that the ESG LAB webinars were well received by respondents and provided a useful foundation for understanding sustainability and ESG reporting. The requests for further training also helped identify where additional support would be valuable, particularly in translating ESG principles into measurable indicators, documented practices and structured reports.

While the webinars introduced the main concepts and practical resources, the individual mentoring programme offered an opportunity to address the specific needs of participating enterprises. Its contribution is examined in the following section.

3.2. Evaluation of the One-to-One Mentoring Programme

The mentoring programme brought ESG reporting into the context of each organisation's everyday activities. By taking into account existing business practices, available resources and specific reporting needs, the individual guidance focused on the practical application of the knowledge gained during the training.

The evaluation therefore placed greater emphasis on the practical outcomes of the guidance received. Through a short questionnaire, participants were asked to assess how well the mentoring responded to their needs, whether they had gained a clearer understanding of ESG data and performance indicators, and how useful they found the project tools. Particular attention was also given to the reporting outputs developed, the likelihood of continuing ESG reporting and the areas where further support was needed.

The evaluation material comprised 15 questionnaires, five from each participating country. A common questionnaire was used across the three countries, combining a five-point assessment scale with questions on practical outcomes and open-ended feedback. Ratings of 4 (Agree) and 5

(Strongly agree) were considered positive responses in the analysis. This provided a common basis for examining the mentoring experience, while allowing country-specific findings to emerge.

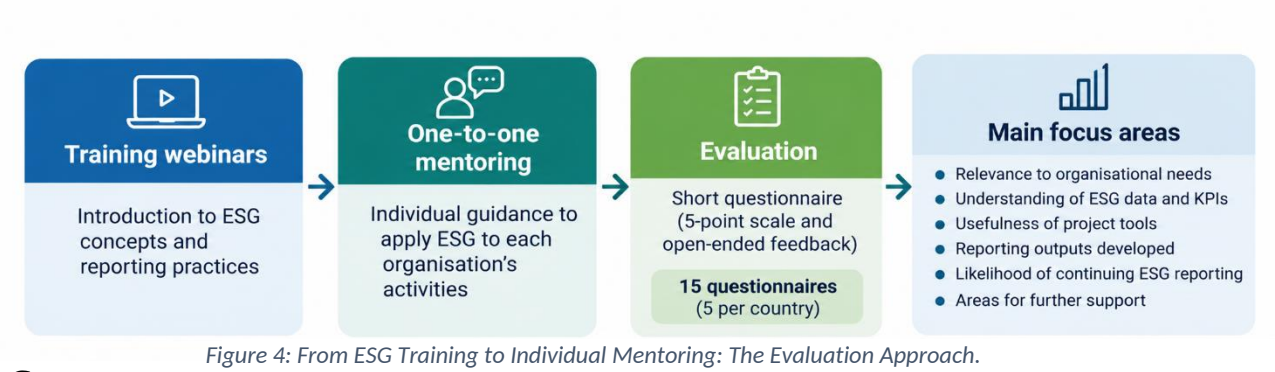


Figure 4: From ESG Training to Individual Mentoring: The Evaluation Approach.

Greece

In Greece, evaluation questionnaires were collected from all five organisations that participated in the mentoring programme. The responses were consistently positive across all four evaluation criteria.

The personalised nature of the mentoring was particularly well received. Four respondents strongly agreed that the guidance was adapted to their organisation's needs, while one agreed. All five respondents indicated that they understood which ESG data to collect and where to find it. They also confirmed that they could identify relevant key performance indicators (KPIs) for their activities and found the ESG LAB tools easy to use and useful.

The written feedback provided a clearer understanding of what participants valued most. Identifying practical indicators for energy and water consumption, waste management and resource efficiency was particularly useful. Other responses highlighted the value of connecting existing policies to measurable indicators, structuring ESG reporting for service-based activities and planning data collection and supplier criteria before business operations began.

In terms of practical outcomes, all five respondents confirmed that their organisations had both a draft ESG report and an action plan following the mentoring. There was also a positive indication of continuity, with four respondents stating that their organisations were likely to continue ESG reporting in the following year and one indicating that this was very likely.

Despite the positive feedback, participants identified several areas where further guidance would be beneficial:

- Establishing reliable ESG baselines and monitoring resource consumption.
- Organising supporting evidence alongside everyday business operations.
- Measuring environmental performance and substantiating resource-efficiency claims.
- Documenting policy implementation and assessing social and cultural impact.
- Identifying sector-specific KPIs and assigning reporting responsibilities.

Overall, the Greek evaluation indicated that the mentoring responded well to organisational needs and provided a practical starting point for ESG reporting. It also brought into focus the challenges associated with moving from an initial reporting draft to regular data collection, performance monitoring and documented reporting practices.

Cyprus

A distinctive feature of the mentoring feedback in Cyprus was the emphasis placed on translating different business activities into measurable ESG information. Across the five questionnaires reviewed, the individual guidance was positively assessed, particularly for its relevance to organisational needs and its contribution to identifying appropriate performance indicators.

The written feedback showed that the usefulness of the mentoring extended beyond familiarisation with reporting requirements. Connecting existing research project data and training outcomes with ESG indicators, for example, illustrated how information already available within an organisation could be used for sustainability reporting. Similarly, identifying opportunities for the improved management of paper, packaging and printing consumables demonstrated the relevance of circular economy principles to everyday business practices.

Another important finding concerned the reliability of the information used in ESG reports. Feedback from activities involving digital advertising and travel services highlighted specific challenges, such as verifying the energy consumption of digital advertising screens, collecting travel-related emissions data and assessing the sustainability practices of suppliers. These findings illustrate how the individual mentoring approach allowed reporting challenges to be explored in relation to actual business operations.

Across the five questionnaires, positive ratings were recorded for all four evaluation criteria. Both an ESG report draft and an action plan were identified as practical outcomes of the mentoring. The responses also indicated a positive intention to continue ESG reporting in the following year.

The evaluation brought to light several areas that organisations considered particularly challenging, including the measurement of social and research impact, the identification of indicators for the responsible use of artificial intelligence, and the assessment of stakeholder-

related outcomes. Difficulties associated with documenting sourcing practices, monitoring logistics and waste, and validating the first reporting cycle were also identified.

Overall, the evaluation in Cyprus highlighted the value of personalised guidance in making ESG reporting more relevant and accessible to organisations with different activities and operational needs. An important lesson drawn from the process was that understanding ESG principles and identifying suitable indicators are essential first steps, but meaningful reporting also depends on the availability of reliable data, appropriate measurement methods and supporting evidence. The mentoring contributed to establishing this foundation within the participating organisations.

Portugal

One of the most valued aspects of the mentoring in Portugal was the opportunity to identify existing gaps and establish clear priorities for ESG reporting. The diagnostic assessment and the reporting checklist were particularly well received, as they helped break down a potentially demanding process into manageable tasks. This was reflected in the evaluation results, with all five questionnaires recording positive ratings for both the adaptation of the mentoring to organisational needs and the usefulness and ease of use of the ESG LAB tools.

The practical orientation of the mentoring was evident in the specific reporting needs identified during the evaluation. For tourism and hospitality businesses, these included indicators such as fuel consumption per boat trip and energy and water consumption per guest-night. In food production and salicornia cultivation, greater attention was given to environmental indicators associated with production processes and the evidence required to support sustainability claims. These examples demonstrate the importance of selecting indicators that reflect the actual activities and operational characteristics of each business.

While the relevance of the guidance was positively assessed in all five cases, the results also reflected different levels of familiarity with ESG reporting. Three out of five questionnaires (60%) recorded positive responses regarding the understanding of ESG data and its sources, while two out of five (40%) recorded positive responses regarding the ability to identify suitable KPIs.. These differences helped clarify which aspects of ESG reporting remained more demanding, despite the positive assessment of the guidance and tools.

The contribution of the mentoring was also reflected in its practical outcomes. All five questionnaires recorded the development of an action plan, providing the organisations with a structured basis for organising their reporting activities. Furthermore, continuing ESG reporting in the following year was considered likely in all five cases.

The Portuguese evaluation thus underlined the value of mentoring as a means of strengthening organisational readiness for ESG reporting. The combination of individual guidance, diagnostic

assessment and practical planning tools was particularly useful in helping organisations understand their priorities and approach sustainability reporting in a realistic and structured manner.

Overall assessment of the mentoring programme

Taken together, the findings from the three countries indicate that the mentoring programme was well received and that its personalised approach was relevant to the needs of the participating organisations.

Across the 15 questionnaires reviewed, positive ratings were recorded in all cases regarding the adaptation of the mentoring to organisational needs and the usefulness of the ESG LAB tools. A positive assessment of the understanding of ESG data and its sources was recorded in 87% of the questionnaires, while 80% contained positive responses regarding the ability to identify relevant KPIs.

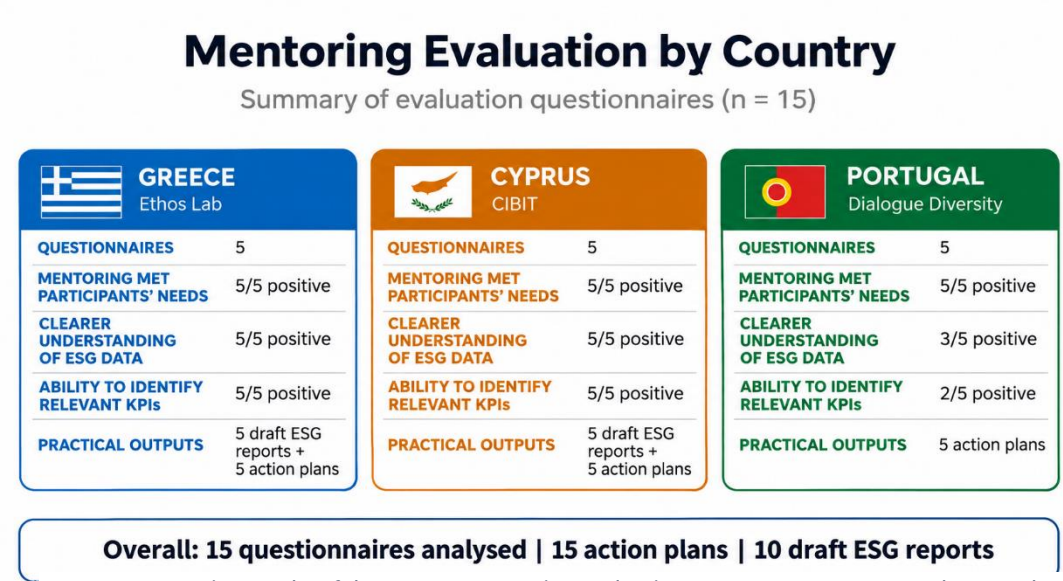


Figure 5: Comparative Results of the ESG LAB Mentoring Evaluation across Greece, Cyprus and Portugal.

As illustrated in Figure 5 , the evaluation revealed common strengths alongside differences in organisational readiness. In Greece and Cyprus, the reported outcomes included both action plans and draft ESG reports, while in Portugal the emphasis was on identifying priorities and establishing the actions required for reporting. These differences illustrate the value of adapting the mentoring process to the circumstances and level of preparedness of each organisation.

A particularly positive finding was the intention to continue ESG reporting, which was recorded across all 15 questionnaires. Although this does not establish whether reporting was subsequently undertaken, it provides an indication of the relevance attributed to the process by the participating organisations.

Overall, the mentoring complemented the knowledge-based approach of the webinars by bringing ESG reporting closer to the operational context of individual organisations. Its contribution was reflected not only in the reporting outputs developed but also in the identification of relevant indicators, data requirements and practical actions. The evaluation also highlighted that the transition from understanding ESG principles to establishing systematic reporting practices depends on organisational readiness, available resources and the ability to collect reliable information.

4 . What are the lessons learnt?

Beyond identifying relevant ESG themes, the training needs of the SMEs in blue economy, the mentoring highlighted the practical requirements of reporting in small businesses. Several lessons recurred across the three countries, although the national reports documented different stages of preparation.

Missing data must be made visible. The Greek and Cypriot reports identified limited consolidated quantitative data and incomplete evidence trails. In Portugal, the diagnostic highlighted the need to verify whether self-assessment answers could be supported by operational records. The practical lesson was to identify the source behind each indicator and make information gaps explicit. In Greece and Cyprus, qualitative baselines provided a starting point, while missing information was linked to further collection and verification tasks.

The first report is a learning exercise. The initial drafts and reporting frameworks in Greece and Cyprus helped organise ESG topics, identify evidence requirements and clarify outstanding tasks. They provided a basis for developing a reporting routine.

Portugal is even more distinct between initial assessment and actual readiness: even the highest self-assessment score, 81/100, came with 27 reporting actions that remained unstarted at the baseline, and explaining the need of a learning exercise. An assessment or draft therefore needs further work before it becomes a verified reporting output.

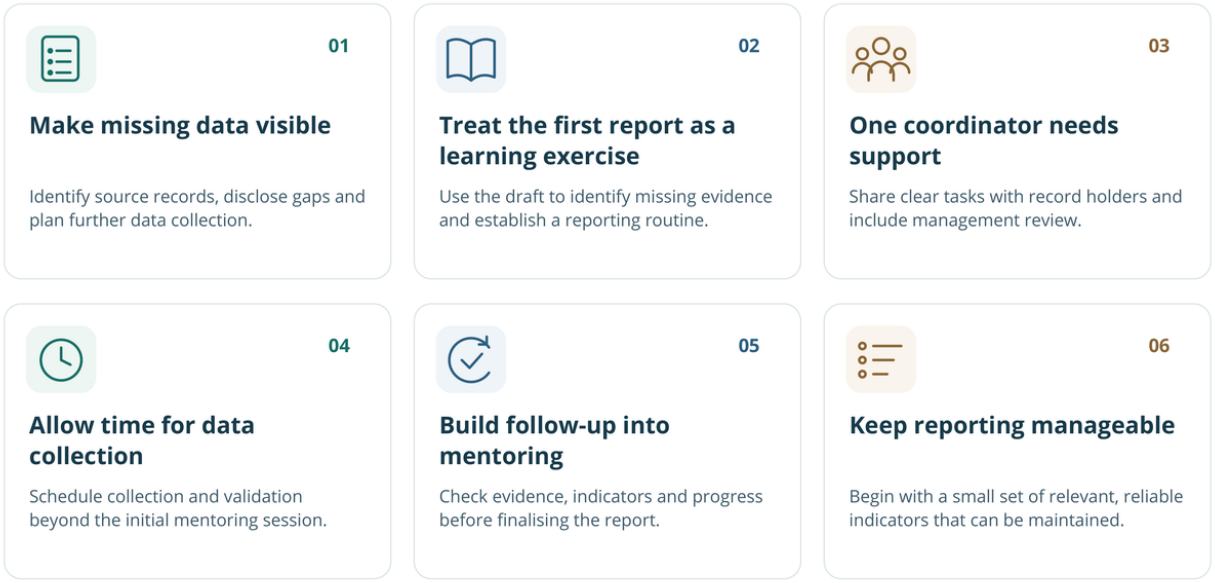
One coordinator needs support from others. All five Portuguese enterprises relied on one person to coordinate their reporting actions, and two stated that no other qualified employee was available to take responsibility. The Greek report also identified limited internal capacity in very small, newly established and pre-operational organisations. This implies the concentration of the workload on an owner or a small management team. The answer is to keep a clear coordinator, while identifying the other record holders, giving them specific information requests and arranging a management review.

Data collection needs time beyond the mentoring session. In Cyprus, CIBIT reported that coordinating SME availability within a short reporting window was one of the main implementation challenges, and that collecting internal data, owners and targets still had to be

validated after the sessions. Both experiences point to the same need: the time is valuable source for learning, preparation and actual adoption of the process.

Follow-up is part of the reporting process. The initial mentoring established priorities and next steps, but completing a report requires further evidence collection, indicator checks and management approval.

Keep the reporting system small enough to maintain. The reports consistently favoured a limited set of relevant, reliable indicators with clear responsibilities and evidence sources. The way forward is to begin with a manageable reporting routine and expand it as data quality and internal capacity develop.



What the pilot taught us, above all, is that knowing what ESG is does not make a small business ready to report on it. That also takes practical data skills, time and someone with clear responsibility — and, for most SMEs, support from others around them. This is exactly what ESG LAB set out to provide. Through the training and the one-to-one mentoring, the fifteen participating SMEs learnt what ESG means for their own business. They know which indicators matter to them and where to find the evidence behind them. Each one now has a clear plan for the next steps, and most have a first report to build on. Above all, they leave the pilot with tools they can keep using on their own: the ESG LAB diagnostic tool, toolkit, reporting plan and reporting template, the learning material on the ESG LAB platform, and the Community of Practice. Future programmes should build on this foundation and help SMEs turn it into a reporting routine that is proportionate, shared and repeatable.