

ESG LAB – Activity 4

National Mentoring Report – Greece

Country: Greece

Partner Organisation: ETHOS LAB

Reporting Period: 25–31 August 2026

Number of SMEs Mentored: 5

Number of Mentors Involved: 1 (Nikolaos Melios)

1. Implementation Overview

The ESG LAB pilot mentoring phase in Greece was implemented between 25 and 31 August 2026 and covered five participating organisations: IMTIIE, Paradeisos Rooms, Business Architect, ROOTS & SKY VILLAS CORFU and Crystal Senseas. The five individual SME mentoring reports document one SME-specific mentoring engagement for each participant, facilitated by Nikolaos Melios of ETHOS LAB. Each session was delivered online and there is documented use of digital ESG LAB tools and follow-up communication by email.

A common mentoring structure was applied across the five cases. Each SME began with a qualitative ESG baseline and gap review, followed by identification of sector-relevant ESG priorities, data and KPI needs, an action plan, use of ESG LAB resources, and preparation of a first ESG reporting output. The support was adapted to the size, maturity and business model of each SME, ranging from a pre-operational tourism project and a newly established commercial laundry to an owner-operated accommodation business, a professional-services company and a cultural non-profit organisation.

2. Profile of Participating SMEs

The mentoring group represented a diverse set of organisations connected directly or indirectly with the Blue Economy. Tourism accommodation, hospitality support services, professional advisory services and cultural activity linked to the port city of Piraeus were represented. ESG maturity was generally at an early or emerging stage: none of the five organisations had a pre-existing structured ESG report and all required a more systematic approach to ESG data, indicators, responsibilities and reporting.

SME Overview Table

SME	Sector / Activity	ESG Starting Point	Mentor
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IMTIIE	Research and cultural activity; archives, publishing, events, historical tours and education in Piraeus.	Existing environmental, ethics, quality and diversity policies, but no structured ESG KPI framework or ESG report.	Nikolaos Melios
Paradeisos Rooms	Owner-operated seaside tourist accommodation with 10 rooms in Evia.	Very small business with recent renovation and ISO 9001 certification; no structured ESG KPI framework or ESG report.	Nikolaos Melios
Business Architect	Business consulting, coaching, mentoring, business planning and funding preparation.	Service-based organisation with relevant advisory expertise, but no structured ESG report for its own operations.	Nikolaos Melios
ROOTS & SKY VILLAS CORFU	Three-villa tourism accommodation project under development in Corfu.	Pre-operational business with no operating ESG data; opportunity to design ESG data collection and supplier criteria before opening.	Nikolaos Melios
Crystal Senseas	Professional laundry and linen/garment care serving hospitality and boats in Corfu.	Newly established, resource-intensive service business with stated eco-efficiency features not yet fully evidenced by operational data.	Nikolaos Melios

3. Mentoring Implementation

All five SMEs were supported by the same mentor, which allowed a consistent mentoring methodology while retaining sector-specific adaptation. Mentoring priorities were identified from the SME ESG & Skills Diagnostic Tool, the qualitative baseline note and the operational context of each organisation. The sessions then focused on the most material environmental, social and governance issues, available evidence, realistic indicators, responsibilities and the structure of a first ESG reporting output.

The mentoring sequence followed a practical progression: baseline and gap identification; review of material ESG topics; identification of data sources and KPIs; preparation of an action plan with owners, dates and evidence; and use of the ESG Reporting Template to structure a first report draft. Follow-up communication was

prepared for each SME, sharing or referencing the ESG LAB Toolkit, reporting plan, reporting template, tutorial, webinar/learning materials and feedback form. Support was proportionate to each case: for example, resource-use metrics were prioritised for the laundry and accommodation businesses, while governance, policy-to-practice evidence and data responsibilities were particularly relevant for professional and non-profit services.

4. Main ESG Needs Identified

Across the five mentoring cases, the most recurring ESG needs were:

Most Common Needs

1. Establishing a structured ESG data baseline supported by traceable source records.
2. Selecting a small, sector-relevant KPI set and defining how each indicator will be measured and evidenced.
3. Clarifying ESG responsibilities and translating existing policies or informal practices into documented procedures.
4. Structuring the first ESG Report and connecting the report to a realistic action plan and review cycle.
5. Developing sector-specific targets and practices for resource use, suppliers/contractors, health and safety, stakeholder feedback and other material topics.

5. ESG LAB Tools and Resources Used

A common package of ESG LAB tools and learning resources was used, reviewed, recommended and shared across the five SMEs. The tools were used to move from initial diagnosis to practical data collection, KPI selection, action planning and reporting.

Tools Used

Tool / Resource	Number of SMEs Using It	Main Purpose
ESG Reporting Plan	5	Organise the reporting workflow, responsibilities, actions and follow-up.
ESG Toolkit	5	Support KPI selection, governance, implementation and continued reference after mentoring.
ESG Reporting Template	5	Structure the first ESG report / reporting output and organise evidence-backed information.
Webinar / Learning Material	5	Provide ESG concepts, examples and practical guidance tailored to SME implementation.

CoP / Expert Support

5

Provide a route for sector-specific peer exchange and continued ESG LAB follow-up.

The Reporting Template and Reporting Plan were particularly important because they translated the diagnostic findings into a concrete reporting structure, responsibilities and evidence requirements. The Diagnostic Tool and learning resources supported the initial understanding of readiness and gaps.

6. Main Results of the Mentoring Process

The national mentoring phase produced a consistent set of practical outputs across all five participating SMEs: a qualitative ESG baseline, a documented gap assessment, sector-relevant priority areas, a proposed action plan, an initial KPI framework and a first ESG reporting draft or structured reporting output. The mentoring therefore moved each SME from a largely informal or unstructured starting point towards a more organised reporting process.

Results Summary

Result Indicator	Result
SMEs mentored	5
Mentoring sessions completed	5 documented SME-specific mentoring engagements
SMEs using ESG LAB tools	5
ESG Report / Draft outputs produced	5 draft reporting outputs / first-report frameworks
SMEs connected with CoP / experts	5 have a CoP follow-up route recorded or planned in their mentoring report.

The main qualitative progress was the conversion of broad ESG concepts into company-specific reporting tasks. Each SME identified relevant sources of information, practical indicators and actions appropriate to its own scale and sector. The approach also established a clear data-quality principle: numerical ESG results should be traceable to invoices, meter readings, HR records, system exports, supplier evidence or other documented sources, while missing information should be disclosed and addressed in the next reporting cycle.

7. Training Needs Identified

The mentoring reports show continuing training and support needs, particularly in moving from qualitative ESG awareness to repeatable data collection and evidence-based reporting.

Priority Training Needs

Training Need	How Frequently It Appeared	Comments
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ESG data collection and evidence management	High	Appeared across all five SMEs; each needs a reliable baseline and traceable records.
ESG indicators and KPI selection	High	All five reports propose a tailored KPI register and data sources.
ESG reporting structure and use of reporting tools	High	All five SMEs required support to prepare a first report / draft reporting output.
Governance responsibilities and integration into operations	High	All five cases require clearer ownership of ESG data, review routines and documented practices.

The three most important training needs emerging from the mentoring process are:

1. Practical ESG data collection and evidence management.
2. Selection, calculation and monitoring of proportionate sector-specific ESG KPIs.
3. Structuring and maintaining an ESG Report, including responsibilities, targets and follow-up actions.

8. Challenges Encountered

Main Challenges

1. Limited existing quantitative ESG data and incomplete evidence trails at the start of mentoring.
2. Limited internal capacity in very small, newly established or pre-operational organisations, where ESG responsibilities sit directly with owners or a small management team.
3. The need to tailor indicators and reporting expectations to very different sectors and business models while keeping the process proportionate and realistic.

These challenges were addressed by beginning with qualitative baselines, narrowing the KPI set to the most material and feasible indicators, linking each KPI to a specific evidence source, and defining practical action plans rather than attempting to build a complex reporting system immediately. The reports also use explicit data-quality rules so that missing quantitative data are disclosed rather than estimated without a documented method.

9. Lessons Learned

Key Lessons Learned

1. A consistent mentoring structure works best when it is combined with sector-specific ESG priorities and examples.
2. A qualitative baseline is a useful first step when SMEs do not yet have reliable quantitative data.

3. Simple KPI registers are more useful when each indicator is linked to a clear owner, frequency and evidence source.
4. Very small and pre-operational SMEs benefit from embedding ESG responsibilities and data collection early, before practices become harder to change.
5. Mentoring is most concrete when it ends with an action plan and a draft reporting output, followed by a separate verification and feedback stage.

10. Recommendations

Recommendations

1. Add a structured follow-up period after the initial mentoring session so SMEs can collect missing data, validate indicators and finalise their first ESG report.
2. Develop short sector-specific KPI packs and worked examples for accommodation, hospitality services, professional services and other Blue Economy SME profiles.
3. Keep reporting tools proportionate and evidence-based, with simple source registers, clear responsibilities and a limited number of material indicators.
4. Continue Community of Practice follow-up and actively close the feedback loop by collecting SME evaluation forms and using the results to refine future mentoring.

11. SME Feedback Summary

Overall Feedback

Formal SME feedback was requested through the mentoring feedback form in all five individual reports. At the time of this national report, the five reports still record the feedback forms as pending SME response. Therefore, no verified satisfaction rating, direct participant quotation or comparative judgement about the usefulness of individual tools can yet be reported.

Most Positive Aspects Mentioned

- No verified participant feedback is yet available for aggregation.

Areas Where Further Support Was Requested

- No additional support request can yet be attributed to completed SME feedback forms; the training needs in Section 7 are derived from the mentoring assessments, not from participant evaluation responses.

12. Community of Practice / Networking Contribution

Each individual mentoring report includes a Community of Practice follow-up route. The proposed peer-exchange themes reflect the SME profile: cultural and non-profit ESG reporting for IMTIE; coastal tourism and accommodation for Paradeisos Rooms; professional-services reporting for Business Architect; sustainable design and operations for ROOTS & SKY VILLAS CORFU; and resource efficiency/data collection for hospitality-support services in the case of Crystal Senseas.

This provides a practical link between individual mentoring and continued ESG LAB knowledge exchange. The source reports do not document separate external expert sessions beyond the mentoring facilitator; accordingly, this national report records CoP follow-up and networking potential without claiming additional expert interventions that are not evidenced.

13. Overall Conclusions

The Greek pilot mentoring phase achieved the target of five participating SMEs/organisations and produced a consistent set of practical outputs across a diverse group of Blue Economy-related profiles. All five mentoring reports identify a starting baseline, material ESG needs, sector-relevant actions, reporting tools and a first ESG report draft or reporting framework. The principal gap across the portfolio was not a lack of possible ESG topics, but the absence of systematic, evidence-backed data collection and clearly assigned responsibilities.

The most important lesson from the pilot phase is that ESG mentoring for small organisations should remain proportionate, sector-specific and strongly connected to source evidence. A simple sequence—diagnose, prioritise, assign responsibility, collect evidence, select a small KPI set and prepare a first report—was applicable across very different organisations. The next stage should focus on verification of quantitative data, completion of feedback forms, finalisation of draft reports and continued peer exchange through the Community of Practice.