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Module 2

ESG Data Analysis for Rural SMEs



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MODULE 2

Welcome to Module 2!

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Unit 2. Understanding and Selecting ESG KPIs

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Unit 5. ESG Data Reporting and Communication

MODULE 1

MODULE 3

Welcome to Module 2!

In today's data-driven world, knowing how to collect and interpret ESG (Environmental, Social, and Governance) information is a powerful asset for rural SMEs. This module helps you move from understanding ESG to **applying it through real data**—turning numbers into insights and insights into action.

Across five short units, you will:

1. Explore what ESG data looks like for a small business in a rural setting,
2. Learn how to identify relevant internal and external data sources,
3. Choose meaningful ESG KPIs that reflect your values and operations,
4. Use practical tools like spreadsheets and dashboards to track and analyze trends,
5. Translate ESG patterns into informed business decisions and clear communication.

Whether you're a farm manager, hotel operator, cooperative leader, or rural entrepreneur, this module gives you the **language, tools, and confidence** to handle ESG data—simply and effectively.

Through practical exercises, a real case study (Amethyst Napa Hotel & Spa), and self-paced activities, you'll gain hands-on experience in:

- Mapping ESG responsibilities in small teams,
- Prioritizing indicators that matter to your sector,
- Designing visual reports to engage partners and communities.

By the end of this module, you'll know how to **transform ESG reporting from a box-ticking exercise into a business strategy** that builds trust, improves performance, and strengthens your role in sustainable rural development.



Let's turn data into decisions—and sustainable action

What will you learn?

You will be equipped with knowledge on **ESG data in the context of rural SMEs**, covering data collection, KPI understanding, hands-on analysis tools, decision-making based on insights, and effective ESG reporting.

By the end of this module, you will be able to:

- **LO1: Identify ESG data sources relevant to rural SME contexts.**
- **LO2: Understand and apply key ESG KPIs.**
- **LO3: Analyze ESG data using practical tools and methods.**
- **LO4: Translate ESG data insights into informed business decisions.**
- **LO5: Report and communicate ESG outcomes effectively to stakeholders.**

These outcomes guide the activities, tools, and exercises you'll complete across all five units.

Unit 1

Finding ESG Data in Rural SMEs

Unit 2

**Understanding and Selecting
ESG KPIs**

Unit 3

Tools for ESG Data Analysis

Unit 4

**ESG Data Explanation and
Business Decision-Making**

Unit 5

**ESG Data Reporting and
Communication**



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Unit 1

FINDING ESG DATA IN RURAL SMES

Learning objectives

At the end of the Unit, you are expected to:

- Identify and classify ESG data categories relevant to rural SMEs and which matter most for your business context
- List common internal and external data sources within your operations and community
- Describe roles and responsibilities in ESG data collection and management
- Apply concepts to a hospitality example (Amethyst Napa Hotel & Spa)



This Unit works on the following ESG Competences:

1.E.1: Having ethical and sustainable thinking

1.G.3: Planning and management abilities

What will we discuss in this Unit?

Internal and External ESG Data Sources.....08

Roles and Responsibilities in Data Collection.....13



Lesson 1

INTERNAL AND EXTERNAL ESG DATA SOURCES



Why ESG Data Matters for Rural SMEs

Beyond regulatory compliance, effective ESG data management offers concrete benefits for rural businesses:



Enhanced Transparency

Builds trust with customers, suppliers, and local communities by openly sharing your sustainability practices and impact.



Funding Eligibility

Opens doors to specialized grants, subsidies, and preferential financing options available for sustainable rural enterprises.



Strategic Planning

Provides evidence-based insights for decision-making, helping identify efficiency opportunities and risk management strategies.

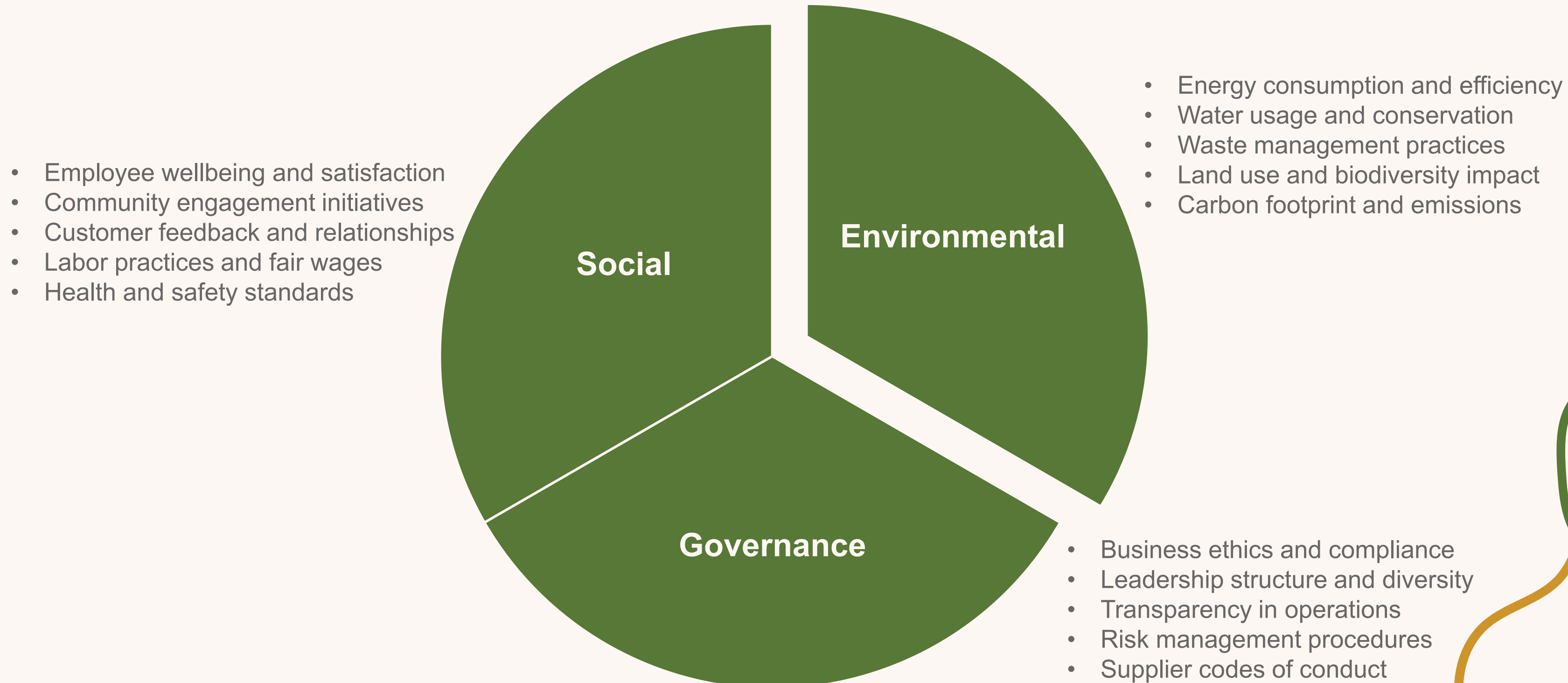


Competitive Advantage

Differentiates your business in the marketplace, attracting conscientious customers and partners who value sustainability.

ESG Data Categories for Rural SMEs

Rural SMEs often have unique sustainability considerations related to agricultural practices, natural resource management, and community interdependence that shape their ESG priorities.



Internal & External ESG Data Sources

What is ESG Data?

ESG data encompasses metrics and information that measure a company's performance across three key dimensions:



Environmental

Carbon emissions, energy usage, water consumption, waste management, land use practices, and resource efficiency measures.



Social

Employee welfare, community engagement, diversity practices, health and safety records, labor standards, and local community impact.



Governance

Business ethics, leadership structure, compliance records, anti-corruption measures, and transparency in decision-making.

For rural SMEs, these categories are tailored to specific operational context and scale, focusing on relevant and practical metrics.

Internal & External ESG Data Sources



Internal ESG Data Sources:

- Utility bills (e.g., electricity, water)
- Employee records
- Workplace incidents logs
- Internal policies



External ESG Data Sources:

- Supplier audits
- Local regulations
- Customer and community feedback



For rural businesses, leveraging existing data is key to efficient ESG reporting. Start with what you already track before creating new collection systems!



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Lesson 2

ROLES AND RESPONSIBILITIES IN DATA COLLECTION



Roles and Responsibilities in ESG Data Collection



Why roles matter:

- Shared responsibilities ensure accuracy
- Resource-efficient for small teams



Examples of ESG Data Roles:

- Reception: logs guest complaints (Social)
- Maintenance: records energy/water use (Environmental)
- Management: tracks compliance and policies (Governance)

Roles and Responsibilities in ESG Data Collection

Every Business Has ESG Data Handlers

In rural SMEs, ESG data responsibilities often blend into existing roles rather than requiring dedicated positions:



Office Manager

Often manages utilities data, employee records, and supplier documentation as part of administrative duties.



Owner-Operator

Typically oversees governance aspects, community relationships, and strategic sustainability decisions.



Production Supervisor

Naturally collects environmental metrics through production logs, resource usage, and waste management records.

Roles and Responsibilities in ESG Data Collection

Who Manages ESG Data in Your Business?

1. Reflection Questions

Identify who currently handles information related to environmental impact, employee welfare, and business ethics in your organization.

2. Gap Analysis

What ESG data are you already collecting? What important metrics might be missing from your current records?

3. Next Steps Planning

Consider how you might consolidate existing data sources and assign clear responsibilities for ESG data management.



Take 5 minutes to sketch a simple map of your current ESG data sources and who manages them. Share your insights with a partner or in our discussion forum.

Roles and Responsibilities in ESG Data Collection

1. ESG Champion/Coordinator

The point person who oversees the entire ESG data collection process, coordinates with team members, and ensures consistency. In smaller businesses, this may be the owner or general manager.

2. Department Contributors

Staff who already manage relevant operational areas (e.g., facilities manager for energy data, HR for employee information). They collect and provide department-specific data.

3. External Advisors

Consultants, local sustainability experts, or industry association representatives who provide guidance on best practices and help interpret collected data.

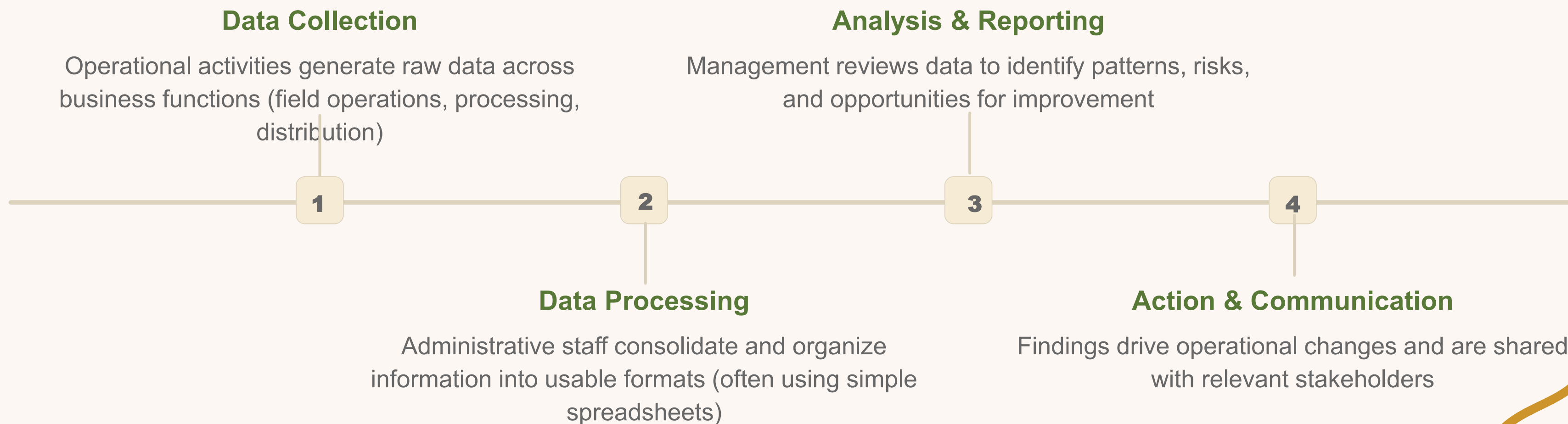
4. Leadership Team

Business owners or senior management who review the data, make strategic decisions, and communicate results to stakeholders including customers and the community.

Steps for ESG Data Collection

ESG Data Map of a Rural SME

This visualization shows how ESG data flows through a typical rural small business:



Steps for ESG Data Collection

- **Map Existing Data First**

Identify what ESG-relevant information you already collect before creating new systems.

- **Establish Regular Collection Cycles**

Set clear timeframes for gathering data (monthly, quarterly, annually) that align with business cycles.

- **Use Simple Tools to Start**

Begin with spreadsheets or basic tracking forms before investing in specialized software.

- **Role Mapping Tips**

- Identify who already handles relevant data
- Clarify ESG responsibilities—even if informal
- Encourage cross-role collaboration
- Document assignments with simple tools
- Review roles periodically as your ESG program grows

Steps for ESG Data Collection

Implementation Steps for Rural SMEs

1. Review and Refine

Regularly evaluate and improve the data collection process

2. Create Simple Systems

Regularly evaluate and improve the data collection process

3. Assign Responsibilities

Determine who will collect data and integrate ESG roles

4. Prioritize metrics

Select 3-5 initial ESG metrics aligned with business goals

5. Assess Current State

Inventory existing data collection practices and identify gaps

Steps for ESG Data Collection

Common Challenges and Solutions

1

Limited Resources

Challenge: Small teams with multiple responsibilities

Solution: Integrate ESG data collection into existing processes and start with just 2-3 key metrics

2

Data Fragmentation

Challenge: Information scattered across people and systems

Solution: Create a central repository, even if it's a simple spreadsheet or shared folder

3

Lack of Expertise

Challenge: Uncertainty about what to measure and how

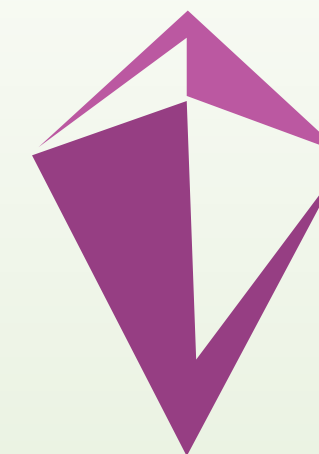
Solution: Utilize free resources from industry associations and connect with local sustainability networks

4

Seasonal Variations

Challenge: Fluctuating operations impact data consistency

Solution: Develop seasonal adjustment factors and track year-over-year comparisons



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Amethyst Napa Hotel & Spa- Short Company Profile

Case Study

Cyprus

- **Type & Size:**

Amethyst Napa Hotel & Spa is a 4-star boutique hotel offering modern facilities with a focus on wellness. Located in a peaceful, semi-rural area of Ayia Napa, Cyprus, the hotel provides a tranquil retreat for families and couples. Its small-scale, eco-conscious design offers guests a unique blend of comfort and sustainability, making it a perfect destination for those seeking relaxation in a nature-inspired environment.

- **Location:**

Ayia Napa, Cyprus – A tranquil, nature-inspired retreat offering a peaceful stay for families and couples.



Main Activities:

- Accommodation: Modern rooms with a wellness-oriented design.
- Amenities: Spa, outdoor pool, à la carte dining, lounge areas, wellness packages.
- Target Audience: Eco-conscious travelers, families, and couples.

- **Seasonal Operations:**

High tourist influx in summer; low-season challenges, particularly with **resource management**.

Amethyst Napa Hotel & Spa- ESG Challenge / Opportunity

Case Study

Cyprus

Guests raised concerns about the hotel's **energy usage**, **water consumption**, and **plastic waste**.

The hotel lacked a **systematic sustainability approach** to address these areas effectively.



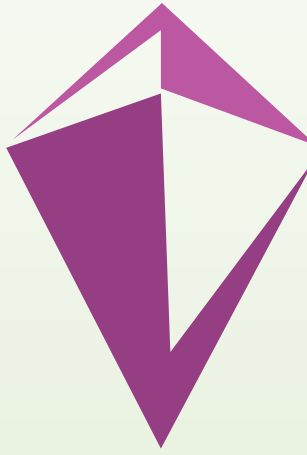
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- **Strategic Opportunity:**
As sustainability awareness grows, **aligning ESG practices with guest expectations** can:
- Enhance the **hotel's reputation** as an eco-friendly business.
- **Reduce costs** and improve operational efficiency through optimized resource usage.

Amethyst Napa Hotel & Spa- What Did They Do?

Case Study

Cyprus


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- **Environmental Actions:**
 - Implemented **water-saving technologies** (low-flow fixtures in rooms).
 - Optimized **energy consumption** by upgrading cooling and heating systems.
 - **Plastic reduction initiatives** in dining and amenities.
- **Social Actions:**
 - **Guest feedback surveys** on sustainability preferences.
 - **Towel reuse program** and **food waste tracking** to improve eco-efficiency.
 - Engaged **staff in sustainability training** and idea sharing.
- **Governance Actions:**
 - Documented **community engagement** activities.
 - Strengthened relationships with **local suppliers** through sustainable sourcing.

Resources

Worksheet 1: [ESG Data Source Mapping](#)

Your Action Plan

- 1 Map Existing Data:** Before developing new systems, make a list of the things you now monitor, such as supplier information, employee records, and utility bills.
- 2 Assign Roles:** Identify who on your team is in charge of the environmental, social and governance data.
- 3 Fill Gaps:** Determine which ESG measures are missing and design a plan to use basic tools (logs, spreadsheets) to record them.

Worksheet

Lesson 1

This worksheet is designed to guide you step-by-step in identifying and organizing the ESG (Environmental, Social, and Governance) data that matters most to your rural SME. You will explore where your ESG data comes from, what type of data you already have, and who in your organization is responsible for collecting and managing it.

In the following sections, you will find:

- **ESG Pillars Table** – A structured space to list examples of Environmental, Social, and Governance data relevant to your business. This will help you reflect on what you already track—or could start tracking.
- **Internal vs. External Sources Table** – A tool to help you categorize your data based on whether it originates inside your business (e.g., utility bills, staff records) or from external sources (e.g., audits, local regulations).
- **Roles & Responsibilities Table** – Use this section to assign responsibility for ESG data collection across your team. Even in a small or family-run business, it's essential to define who is in charge of each type of data.



By completing this worksheet, you'll create a clear ESG Data map for your SME

Worksheet

Lesson 1

Section 1: ESG Pillars – What data do you collect?			
ESG Pillar	Examples of Relevant Data	Do You Collect This? (Y/N)	Where Is It Stored?
Environmental	Energy bills, water use, fuel logs, waste		
Social	Employee records, gender ratio, training logs		
Governance	Meeting minutes, board decisions, policies		

Section 2: Internal vs External Data Sources		
ESG Data Type	Internal Source (e.g., employee, system)	External Source (e.g., supplier, partner)
Carbon footprint data		
Staff turnover		
Compliance certificates		

Section 3: Roles & Responsibilities			
Task	Person Responsible	Frequency	Tool / Format Used
Logging energy usage			
Collecting employee attendance data			
Updating policy changes			



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Unit 2

UNDERSTANDING AND SELECTING ESG KPIS

LEARNING OBJECTIVES

At the end of the Unit, you are expected to:

- Define what a good ESG KPI looks like
- Differentiate between general and SME-specific KPIs.
- Select 3–5 ESG KPIs relevant to your business operations.
- Justify your KPI choices based on strategy, simplicity, and stakeholder value.



This Unit works on the following ESG Competences:

3.S.7: Applying ESG performance assessment tools and methodologies

3.E.4: Monitoring and reporting ESG performance



What will we discuss in this Unit?

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Choosing KPIs that Fit Your Business.....37



Lesson 1

UNDERSTANDING ESG KPIS



What is an ESG KPI?

An **ESG KPI** (Environmental, Social, and Governance Key Performance Indicator) is a quantifiable metric that measures your company's performance across sustainability dimensions.

Unlike traditional financial metrics, ESG KPIs capture your business's broader impact on society and the environment, increasingly important to investors, customers, and employees alike.

Effective ESG KPIs:

- Translate abstract goals into measurable outcomes
- Enable tracking of progress over time
- Facilitate reporting to stakeholders
- Support data-driven decision making
- Help identify areas for improvement

Examples of ESG KPIs for SMEs

Environmental KPIs

Energy consumption per unit of output

Water usage efficiency (gallons per service)

Waste diversion rate (% recycled or composted)

Carbon emissions (Scope 1 & 2 tCO₂e)

Renewable energy adoption (%)

Social KPIs

Employee turnover rate (%)

Gender pay ratio

Training hours per employee

Community investment (\$ or volunteer hours)

Customer satisfaction scores

Governance KPIs

Board diversity metrics

Ethics policy implementation (%)

Supply chain due diligence completion

Data privacy incidents

ESG policy compliance rate

What to Avoid

Too Vague or Unmeasurable KPIs

"Improve environmental impact" vs. specific metrics like "Reduce water consumption by 15% from 2023 baseline".

Too Many KPIs

Tracking 30+ metrics creates data overload. Start with 5-10 high-impact KPIs that align with your priorities.

Irrelevant to Your Business

Choosing generic KPIs rather than those meaningful to your specific industry, size, and stakeholders

No Data Collection Plan

Establishing KPIs without determining how to reliably gather and analyze the necessary data.

“

Choose KPIs that align with your specific industry challenges and business model. Start with a manageable number before expanding.

”

Characteristics of a Good KPI

1

Specific

Clearly defined and focused on a particular aspect of ESG performance

Example: "Reduce water consumption by 15% in hotel operations" vs. vague "Be more water efficient"

2

Measurable

Quantifiable with established methods for data collection and analysis

Example: "Track kWh of electricity used per guest night" with smart meters and occupancy data

3

Achievable

Realistic and attainable given your business resources and capabilities

Example: Setting incremental waste reduction targets rather than immediate zero waste

4

Relevant

Aligned with your industry, business model, and stakeholder expectations

Example: Local sourcing percentages for hotels with food service; not applicable for others

5

Time-bound

Has clear timeframes for measurement, reporting, and achievement

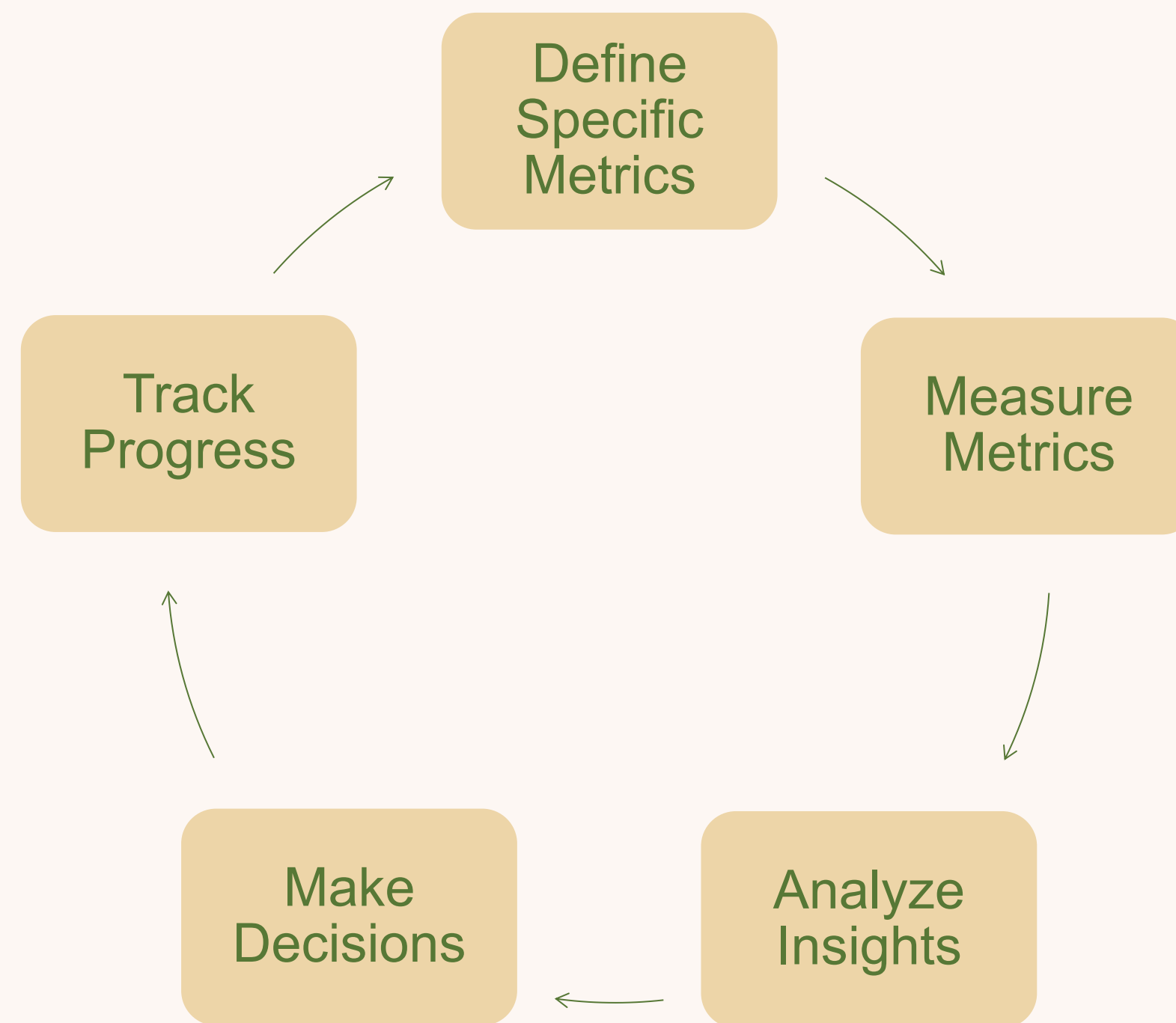
Example: "Reduce single-use plastics by 50% by end of fiscal year 2024"

What Makes a Good ESG KPI?



Effective ESG Key Performance Indicators provide clear metrics to track your sustainability progress and demonstrate impact to stakeholders. For rural SMEs, the right KPIs can transform abstract sustainability goals into concrete business improvements.

Rural businesses face unique challenges but can leverage practical, accessible metrics to demonstrate their ESG commitment.



Cycle of Effective Business Metrics



Lesson 2

CHOOSING KPIS THAT FIT YOUR BUSINESS



General vs SME-Specific KPIs

General ESG KPIs

- Standardized metrics used by larger corporations
- Often complex and resource-intensive to track
- May require specialized expertise or software

➤ Example: Comprehensive carbon footprint across all scopes

Rural SME-Specific KPIs

- Tailored to local business realities
- Measurable with existing resources
- Directly relevant to operations and community

➤ Example: Water usage per unit of production

The key difference is **practicality** and **relevance**.

Rural SMEs should focus on indicators that reflect their unique operational context and can be measured without significant additional resources.

The Concept of Materiality

➤ What Is Materiality?

Materiality helps you identify which ESG issues are most significant to your business and stakeholders. For rural SMEs, this means focusing on aspects that:

- Have the greatest impact on your business success
- Are most important to your key stakeholders
- Reflect your unique rural operating environment
- Align with your available measurement capabilities



Pro Tip

Ask yourself: "If I could only measure 3-5 aspects of my sustainability performance, which would provide the most valuable information for my business and stakeholders?"

Selecting 3-5 ESG KPIs

Assess Your Business Context

Consider your sector, size, location, and primary environmental and social impacts

Identify Stakeholder Priorities

Determine what matters to your customers, employees, community, and suppliers

Evaluate Measurement Feasibility

Focus on KPIs you can track with existing resources and systems

Prioritize Strategic Value

Select KPIs that support your business goals and provide actionable insights



Amethyst Napa Hotel & Spa: ESG Data Collection Sources !

Case Study

Cyprus

Environmental Data Sources

- Energy meters for cooling systems and spa
- Water consumption logs from guest rooms
- Waste tracking from restaurant operations
- Supply chain packaging documentation

Social Data Sources

- Employee satisfaction surveys
- Guest reviews and feedback forms
- Community engagement logs
- Local supplier relationship records

Governance Data Sources

- Codes of conduct documentation
- Supplier agreements and screening
- Policy compliance records
- Staff training certifications



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Despite its seasonal operations and limited resources, **Amethyst Napa Hotel & Spa** successfully implements **ESG data collection** across environmental, social, and governance categories. By using simple yet effective data sources such as energy meters, guest feedback forms, and staff satisfaction surveys, the hotel ensures continuous monitoring and improvement of its sustainability efforts. This structured approach allows the hotel to enhance transparency, engage stakeholders, and make informed decisions that support long-term sustainability.

Resources:

- Article: [“ESG KPIs: A Guide for Measuring Sustainable Performance” – Leverage Projects](#)
- Video: [“ESG Metrics Decoded: What Really Matters for MSMEs” – YouTube](#)

Your Action Plan:

- 1 Select Relevant KPIs:** Pick 3-5 ESG metrics that are appropriate for your industry, size, and available resources
- 2 Verify Quality:** Ensure that KPIs are specific, measurable, achievable, relevant, and time-bound (SMART)
- 3 Consult stakeholders for validation:** Verify with staff, vendors, or clients that the KPIs you have selected accurately represent your top objectives.



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Unit 3

TOOLS FOR ESG DATA ANALYSIS

Learning objectives

At the end of the Unit, you are expected to:

- Use basic spreadsheet functions to manage ESG indicators.
- Identify key components of an ESG dashboard.
- Draft a basic visualization layout using real or simulated data.
- Explain how visual tools improve ESG tracking and reporting clarity.

This Unit works on the following ESG Competences:

- 2.E.2: Using digital technologies to support ESG goals
- 3.G.3: Data and information management
- 3.S.7: Applying ESG performance assessment tools and methodologies

What will we discuss in this Unit?

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Using Dashboards and Templates..... 51



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Lesson 1

SPREADSHEET SKILLS FOR ESG MONITORING



Spreadsheets & Dashboards

- **Spreadsheets** are the foundation — great for raw data collection, validation, and early analysis
- **Dashboards and templates** are the amplifiers — turning structured data into meaningful insights, aligned with frameworks, and easy to communicate

Why spreadsheets still matter?

- There is no further cost barrier because almost everyone already has Excel or Google Sheets
- Excellent for aggregation, transformation, cleansing, and logic prior to dashboard push
- You keep complete control, audit trail, and traceability
- Use in conjunction with version control and change documentation

What makes a dashboard effective?

- Updates in (almost) real time, ideally connected to live data
- Filtering by segment (year, business unit, or location)
- Visual indicators (colours, arrows) to show performance against the goal
- Timeframe, units, and metrics are clearly labelled.
- The capacity to "drill down" from summary to specifics
- Layout that adapts to screens and projectors

Essential Spreadsheet Skills for ESG Monitoring

Spreadsheets (Excel, Google Sheets, LibreOffice Calc) are often the **first tool** organizations use for ESG data collection and monitoring because they are **flexible**, **accessible**, and **cost-effective**.

1

Sorting & Filtering

Quickly identify your highest energy consumption months or top waste-producing activities by organizing data efficiently.

2

Conditional Formatting

Highlight problem areas automatically, such as water usage exceeding seasonal targets or guest satisfaction dropping below benchmarks.

3

Simple Formulas

Calculate key metrics like resource use per guest, average local purchasing percentage, or year-over-year comparison of community hiring rates.

Case Study: The Amethyst Napa Hotel uses Excel to track water consumption monthly, with conditional formatting highlighting usage spikes and formulas calculating average usage per guest.

Essential Spreadsheet Skills for ESG Monitoring

Data Structuring & Organization

- Tabular format
- Normalization
- Segmentation

Data Validation & Quality Controls

- Dropdown lists
- Input rules
- Audit trails

Core Spreadsheet Functions for ESG

- Descriptive functions
- Conditional logic
- Lookup functions
- Time analysis

Analytical Tools

- Pivot Tables
- Scenario analysis
- Conditional Formatting:

Reporting & Communication

- Create charts directly in spreadsheets
- Export structured data to feed into dashboards or reporting templates.

Building a Basic ESG Spreadsheet

! Your ESG spreadsheet should include:

Structure

- ☐ Separate tabs for E, S, and G metrics
- ☐ Consistent column headers across all tabs
- ☐ Clear labels and units of measurement

Key Data Points

- ☐ Baseline measurements (your starting point)
- ☐ Target values (your goals)
- ☐ Actual measurements (your current performance)
- ☐ Date of measurement (for tracking over time)



Lesson 2

USING DASHBOARDS AND TEMPLATES



ESG Dashboard Components



Key Performance Indicators (KPIs)

Numerical indicators showing current performance against targets (e.g., energy reduction percentage, employee training hours)



Interactive Filters

Dropdown menus and sliders that allow users to view specific timeframes, departments, or metrics



Trend Visualizations

Line and bar charts showing performance over time, highlighting patterns and progress



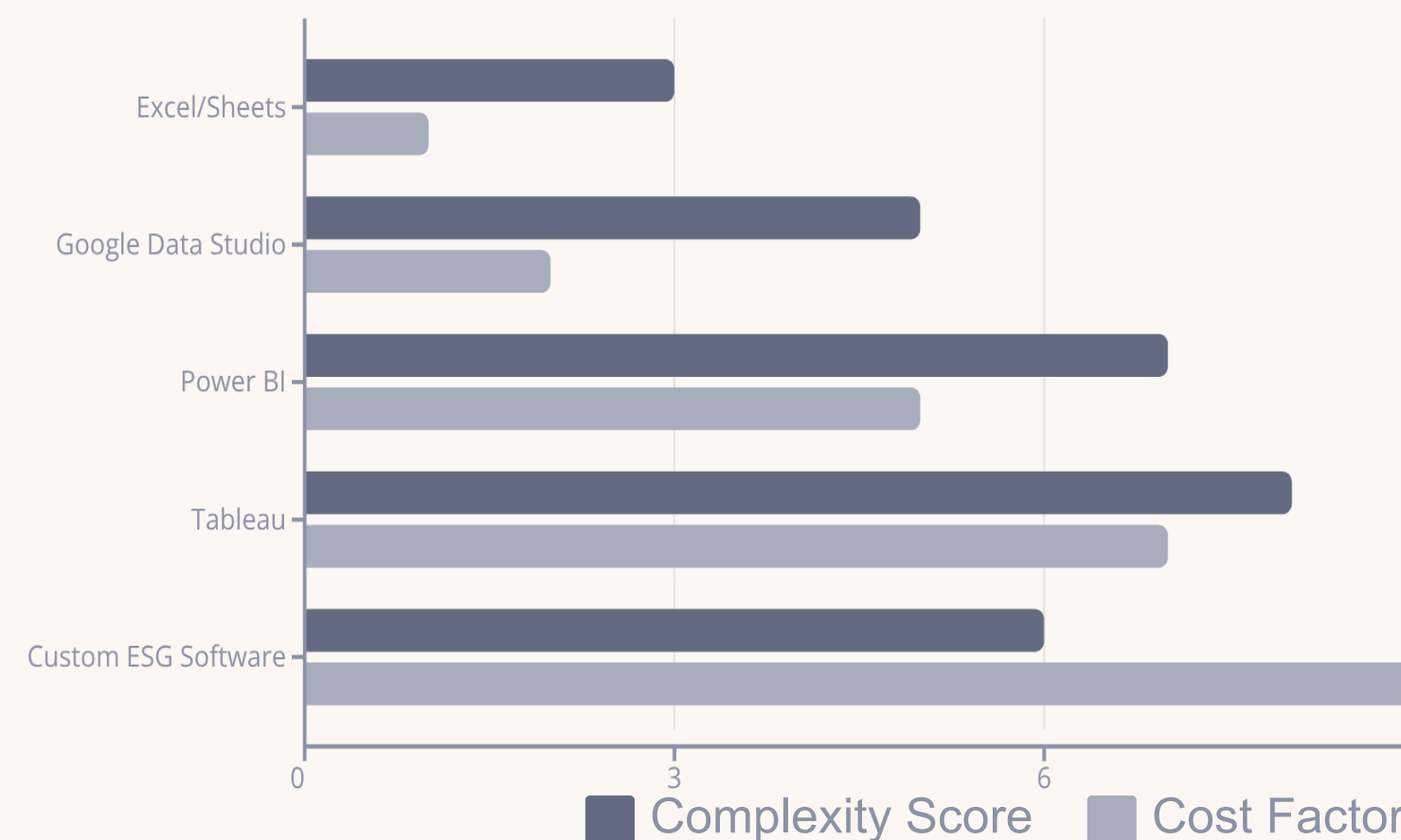
Alert Mechanisms

Visual indicators that highlight metrics requiring immediate attention or intervention

Dashboard Tools for Different Needs

Selecting the Right Tool

- Start with accessible tools like **Excel** or **Google Sheets** for small operations
- **Data Studio** offers free visualization with more design flexibility
- **Power BI** provides advanced analytics with moderate learning curve
- **Tableau** excels at complex visualizations but requires significant investment
- Specialized **ESG software** offers turnkey solutions with higher costs



The Amethyst Napa Hotel started with Google Sheets dashboards showing monthly energy use, guest feedback ratings, and staff training hours—making progress reviews and board reporting more efficient.

Building Effective ESG Dashboards

Dashboard Essentials

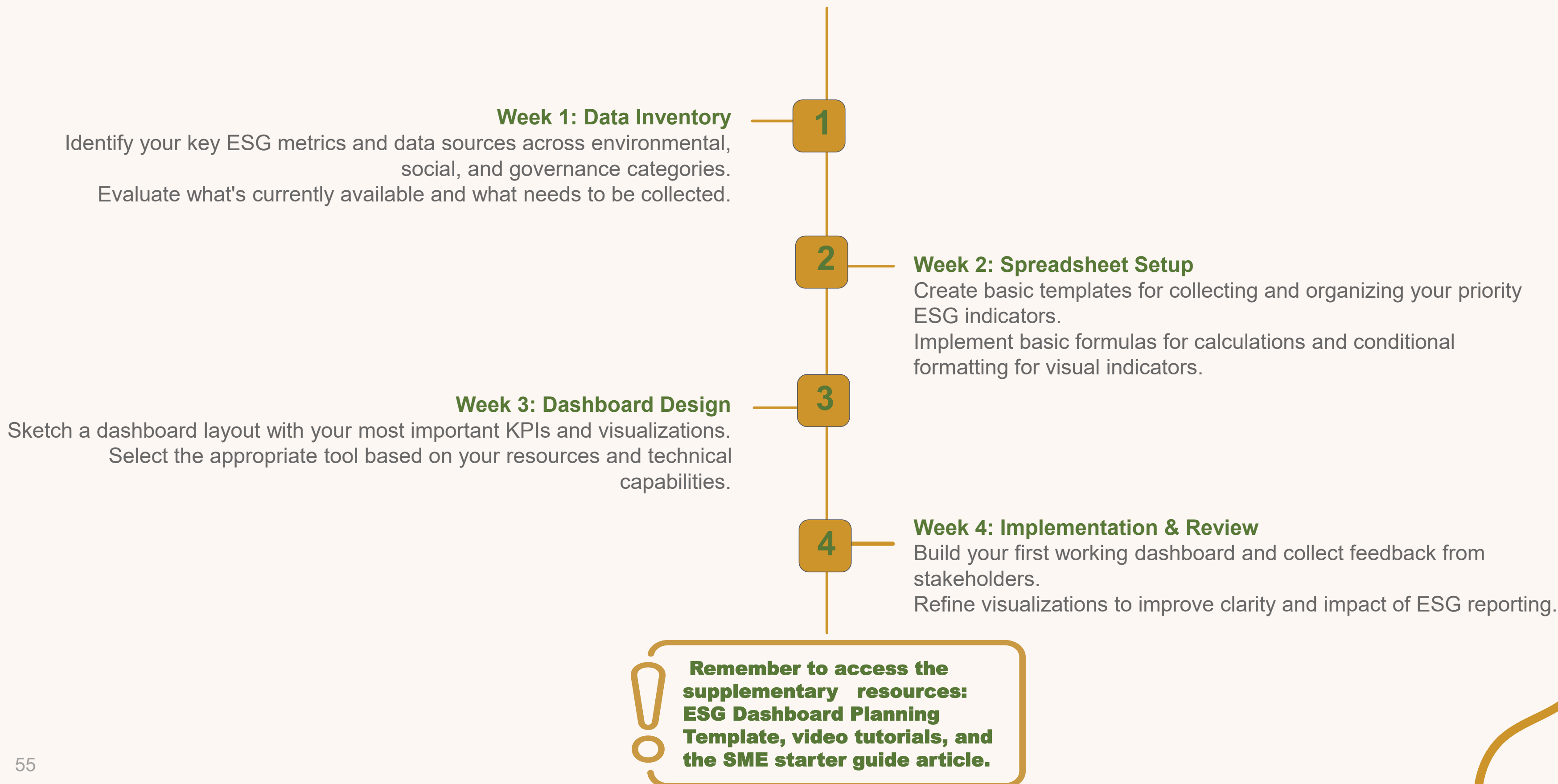
- Select 5-7 key indicators that matter most to your business
- Update regularly (monthly or quarterly)
- Use simple visualizations (bar charts, line graphs)
- Include year-to-date summary and targets
- Accessible to all relevant team members

Free tools like Google Sheets can create professional dashboards without special software.



Case Study: Amethyst Napa Hotel's Google Sheets dashboard displays monthly energy use, guest feedback ratings, and staff training hours—making progress review and board reporting significantly easier.

Putting Tools into Practice



Amethyst Napa Hotel & Spa- Tools for Immediate Use

Case Study
Cyprus



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	Basic Tracking Template	Dashboard Template	Mobile Data Collection
Description	Excel template	Google Sheets template	Google Forms
Key features	Pre-built for rural businesses	Automated charts, color-coded indicators	Data collection from various locations
Primary Use	Tracking water, energy, waste	Visualizing ESG performance	Collecting data on-the-go

Resources:

- Video: [Sustainability Reporting Made Easy | ESG Dashboard Software](#)
- Article: [ESG Reporting: A Starter Guide for Small and Medium Businesses \(SMBs and SMEs\)](#)

Your Action Plan:

- 1 Create concise tabs with labels and dates for environmental, social, and governance measures in your spreadsheet.
- 2 Create Your Dashboard: To track progress, start simply with five to seven important indicators, simple charts, and color codes.
- 3 Review Frequently: To enhance data quality and polish your visuals, plan monthly or quarterly reviews.



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Unit 4

ESG DATA EXPLANATION AND BUSINESS DECISION-MAKING

Learning objectives

At the end of the Unit, you are expected to:

- Summarize ESG findings in simple terms
- Interpret a visualized data trend
- Translate ESG patterns into possible improvements



This Unit works on the following ESG Competences:

- 1.E.1: Ethical and sustainable thinking
- 3.S.7: Applying ESG performance assessment tools and methodologies
- 3.E.4: Monitoring and reporting ESG performance

What will we discuss in this Unit?

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Lesson 1

EXPLAINING ESG DATA INSIGHT



Explaining ESG Data Insights

Key Principles for Effective ESG Communication:

- Transform raw data into understandable, actionable insights
- Contextualize figures within industry standards and historical performance
- Highlight meaningful trends and patterns
- Use storytelling to make data relevant and engaging



For rural SMEs, effective ESG data explanation means focusing on local relevance and practical implications rather than abstract global metrics.

Case Example: Amethyst Napa Hotel

Monthly water usage data revealed consistent spikes during peak tourist season. By visualizing this pattern and explaining it in context of regional water scarcity, managers identified an opportunity to install low-flow fixtures in guest rooms. This simple data insight led to a 22% reduction in water consumption and significant cost savings.



Risk and Opportunity Mapping from ESG Data

ESG Risks Revealed by Data

- **Rising water costs** in drought-prone areas
- **High employee turnover** affecting productivity
- **Supply chain disruptions** from climate events
- **Compliance challenges** with changing regulations
- **Community tensions** from resource competition

ESG Opportunities Revealed by Data

- **Cost savings** through resource efficiency
- **Premium pricing** for sustainable products
- **Employee retention** through better practices
- **Access to green financing** or grants
- **Community goodwill** from positive impact

Why Data Analysis Matters for Rural ESG Programs

Common Rural Business Challenges

- Limited technical resources and expertise
- Scattered data across multiple systems
- Need for compliance with cooperative standards
- Time constraints for busy managers

Benefits of Structured Data Analysis

- Identify resource wastage immediately
- Support informed decision-making
- Track progress against community commitments
- Simplify reporting to stakeholders



Effective data analysis transforms scattered information into actionable insights, helping your business reduce costs while demonstrating environmental and social responsibility.

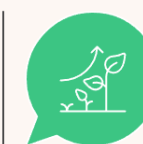
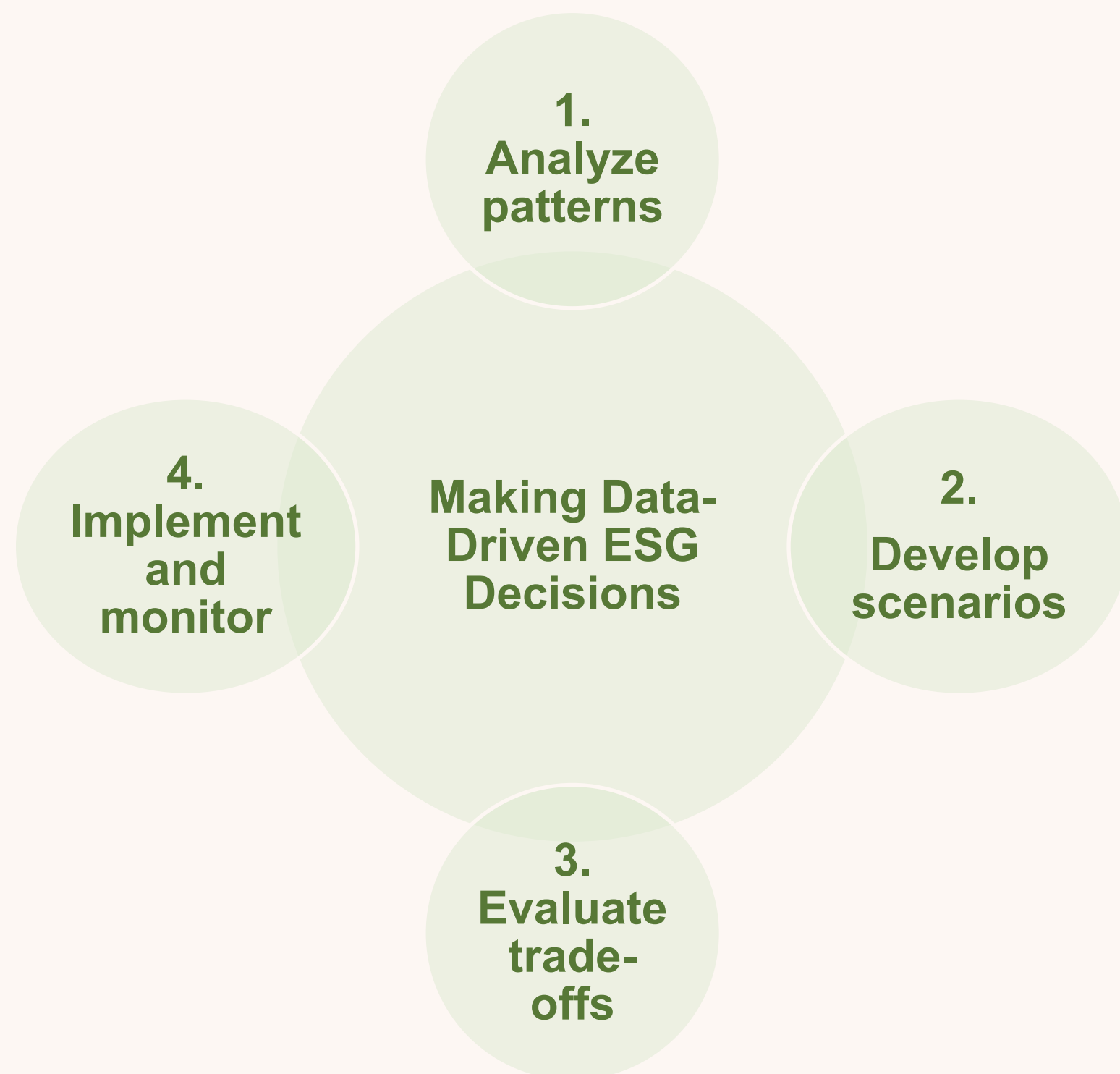


Lesson 2

MAKING DATA-DRIVEN ESG DECISIONS



Making Data-Driven ESG Decisions



1. Identify trends, anomalies, and opportunities in ESG metrics that require attention or action



2. Consider multiple potential responses and their likely impacts on operations, compliance, and reputation

3. Assess costs, benefits, and alignment with business priorities and stakeholder expectations

4. Execute decision with clear metrics, track effectiveness and adjust as needed

Making Data-Driven ESG Decisions



Operational Decisions

Modifying processes, upgrading equipment, changing materials or suppliers



Compliance Decisions

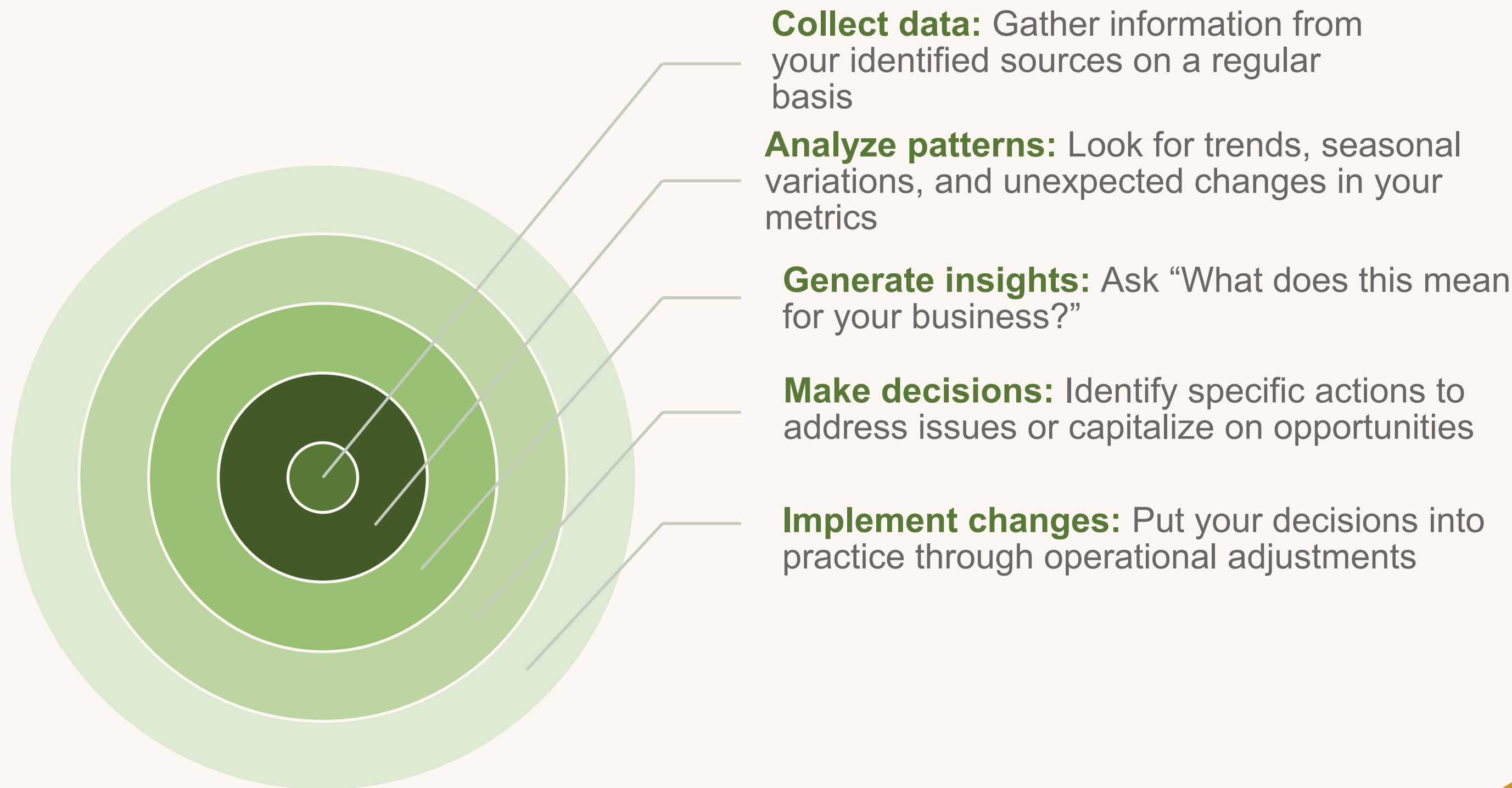
Addressing regulatory requirements, preparing for new legislation, mitigating risks



Reputational Decisions

Enhancing stakeholder engagement, communicating performance, building brand value

From Data to Decisions: Interpreting ESG Results



Amethyst Napa Hotel & Spa- Improving Staff Wellbeing Through ESG Data

Case Study

Cyprus



AMETHYST
NAPA HOTEL & SPA

What They Did:

Data Analysis

Manager reviewed staff satisfaction scores and identified concerning trends in burnout indicators among housekeeping staff

Action Taken

Implemented test of new shift rotation system designed to reduce physical strain and improve work-life balance

Results

17% improvement in staff retention and 12% reduction in sick days, leading to adoption across all departments

This example demonstrates how translating a social metric (staff satisfaction) into meaningful insight led to an operational decision that improved both employee wellbeing and business performance.



Resources :

- **Worksheet 4:** Group Activity: "Be the ESG Analyst – Amethyst Napa Hotel Case"

Your Action Plan:

- 1 Translate Data into Insights:** Summarize key findings in simple terms and show trends with visuals.
- 2 Identify Opportunities:** Use your data to highlight areas for efficiency, compliance, or employee wellbeing improvements.
- 3 Act and Monitor:** Implement one change (e.g., reduce water usage, adjust staff shifts) and measure the impact over time.

Group Activity

"Be the ESG Analyst – Amethyst Napa Hotel Case"

Activity Duration & Objective

- This 15–20-minute exercise challenges participants to evaluate the ESG data journey of the Amethyst Napa Hotel. Working in small groups of 3-4 people, participants will act as ESG advisors reviewing the hotel's initial ESG plan, identifying gaps and opportunities, and recommending improvements based on Module 2 units.

Analysis Framework

Groups will analyze the hotel's ESG approach using a three-column framework:

- 1. What ESG data did they collect?**
(Environmental / Social / Governance)
- 2. What's missing or could be improved?**
- 3. Your recommendations using tools from Module 2** (e.g., better KPIs, dashboard ideas, reporting suggestions)

Debrief Discussion (5 minutes)

After completing the analysis, groups will discuss:

- What type of data collection roles were clearly defined, and which were missing?
- Did they focus more on environmental, social, or governance data?
- What quick wins could they implement next?



ESG4SMEs
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Unit 5

ESG DATA REPORTING AND COMMUNICATION

Learning objectives

At the end of the Unit, you are expected to:

- Describe formats suitable for rural ESG reporting
- Identify key elements for clear and transparent ESG communication
- Draft a visual ESG factsheet tailored to their SME's stakeholders



This Unit works on the following ESG Competences:

3.E.4: Monitoring and reporting ESG performance

4.S.6: Communicating sustainability impact and data to stakeholders

What will we discuss in this Unit?

ESG Reporting Formats and Audience Needs.....75

Visualizing ESG Data Effectively.....81



Lesson 1

ESG REPORTING FORMATS AND AUDIENCE NEEDS



ESG Reporting Formats for Rural SMEs

Reporting format	Focus	Suitability
GRI (Global Reporting Initiative)	Stakeholder-centric	• Comprehensive and widely used • Best for larger businesses due to complexity
SASB (Sustainability Accounting Standards Board)	Investor-centric	• Sector-specific metrics • Easier for SMEs to adopt than GRI
TCFD (Task Force on Climate-Related Financial Disclosures)	Climate risks and financial implications	• Increasingly mandated in some jurisdiction
ISSB (International Sustainability Standards Board) – IFRS Sustainability Disclosure Standards	Sustainability parameters	• Global baseline of disclosures • Emerging standard to unify ESG reporting
Integrated Reporting (<IR>)	Combines financial and ESG data	• Useful for communicating overall business value

ESG Reporting Formats for Rural SMEs

What to Report and How to Present It?

Environmental

- Energy use
- Water use
- Waste
- Local impact

- In tables, bar charts, photos

Social

- Employee well-being
- Local hiring
- Safety

- In short paragraphs, testimonials

Governance

- Leadership
- Ethical practices
- Compliance

- In bullet points, short policy outlines

Telling Your ESG Story Internally

Internal Communication Matters

Sharing ESG data with your team:

- Creates buy-in for sustainability initiatives
- Motivates employees to contribute ideas
- Helps everyone understand their role in ESG goals
- Builds pride in positive results
- Creates accountability for improvement areas

“

Internal communication should be simple, visual, and connected to daily operations that team members can influence.

”



ESG Reporting Formats for Rural SMEs



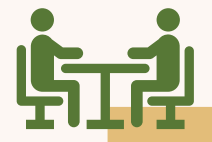
One-Page ESG Factsheets

- Concise summaries with key metrics and achievements that can be easily shared with local stakeholders and updated quarterly.



Visual Dashboards

- Simple color-coded indicators showing progress against targets, ideal for businesses with limited data collection resources.



Stakeholder-Specific Reports

- Tailored communication formats for different audiences—from local communities to suppliers, customers, and regulators.



Rural SMEs benefit from simpler reporting formats that focus on relevant metrics without the complexity of corporate frameworks, while still maintaining credibility and transparency.

ESG Examples for Rural SMEs: Turning Data into Actionable Insights

Turn data into compelling narratives that motivate action - Connect ESG achievements to business benefits and personal values to make the data meaningful to your team.

"We now source 90% of our materials within 50 miles, supporting 12 local businesses and reducing our carbon footprint."

"By adjusting equipment run times and upgrading insulation, we saved \$5,000 in energy costs that we're investing in employee training."

"Our new irrigation system saved enough water last quarter to fill 3 Olympic swimming pools, while improving crop yield by 5%."



Lesson 2

VISUALIZING ESG DATA EFFECTIVELY



Visualizing ESG Data Effectively

ESG (Environmental, Social, Governance) data visualization facilitates transparent impact communication, trust-building, and engagement with non-technical audiences (such as small-scale investors or local populations).

Effective visuals can help rural SMEs, who frequently lack the resources for extensive reports, to:

- ☐ Make complicated information simple
- ☐ Make data relatable and easily accessible
- ☐ Emphasize the values and influence locally
- ☐ Encourage investor pitches, certifications, and grant submissions

“

Effective data visualization transforms complex ESG information into accessible insights that resonate with stakeholders. The goal is to highlight both achievements and areas for improvement while maintaining transparency about your sustainability journey.

”

Visualizing ESG Data Effectively

Bar Charts & Graphs

Use simple bar or line charts to show progress over time. Limit to 3-5 data points for clarity. Include comparison to targets or previous periods to demonstrate improvement.

Color-Coding Systems

Implement traffic light systems (red, yellow, green) to quickly communicate status against targets. Ensure consistency in color meaning across all materials.

Icons & Infographics

Use universally recognized icons to represent different ESG categories. Create simple infographics that tell your sustainability story at a glance.

Principles of Effective ESG Data Visualization

Know your Audience

Use simple, visual formats (charts, infographics) for **local communities**.

Add precise, comparative data (bar charts, trend lines) for **investors or banks**.

Use dashboards or storyboards that show impact for **employees or partners**.

Keep it Simple and Visual

Use icons (e.g.,  for sustainability,  for workers) to illustrate points

Avoid complex terms.

Use local photos or infographics to make data relatable

Principles of Effective ESG Data Visualization

Type of Data	Visualization format	Benefit
Percentages (e.g., recycling rate)	Pie or donut chart	Easy to grasp proportions
Trends over time (e.g., water use)	Line chart or area chart	Shows change clearly
Comparisons (e.g., emissions by year)	Bar chart	Side-by-side comparison is intuitive
Geographic data (e.g., sourcing, impact)	Simple map or heatmap	Ties impact to location
Impact stories (e.g., worker training)	Photo + short caption	Humanizes the ESG effort

Effective Visualization Tips

- Use line charts to show trends over time
- Use bar charts to compare different categories
- Use pie charts to show proportions
- Include target lines to show progress toward goals
- Keep visualizations simple and clearly labeled
- Use consistent colors for easier recognition



AMETHYST
NAPA HOTEL & SPA

Amethyst Napa Hotel & Spa

Case Study

Cyprus

Based on Topic 1:

Quarterly One-Page ESG Factsheet

At Amethyst Napa Hotel & Spa in Cyprus, the sustainability team prepares a concise quarterly ESG factsheet that focuses on:

- Electricity consumption and savings
- Staff training milestones on sustainability practices
- Regulatory compliance verification
- Local sourcing percentage for food and amenities
- Community engagement activities

This approach allows the hotel to track progress consistently while communicating effectively with both internal and external stakeholders.

Based on Topic 2:

Dashboard Components

- Iconic representation for each ESG category (water droplet for water usage, lightbulb for energy, etc.)
- Quarterly bar charts showing consumption trends with color-coding
- Progress circles indicating percentage completion of annual targets
- Simple "Good News" section highlighting key achievements
- "Focus Areas" section identifying improvement opportunities

Resources:

- Video: [How to Prepare an ESG Report: A Pragmatic Guide](#)
- Article: [How to Tell Your ESG Story \(and Make People Care\)](#)

Your Action Plan:

- 1 Select Your Metrics:** Choose 5–7 indicators to report clearly (e.g., water, energy, training hours, local sourcing)
- 2 Create a One-Page Factsheet:** Use visuals (bar charts, icons, traffic lights) to summarize progress and areas for improvement.
- 3 Engage Stakeholders:** Share results internally and externally, gather feedback, and adjust reporting for clarity and relevance.

Module 2 Recap – Turning Data into Sustainable Action

1

Understand ESG Data

- Identify environmental, social, and governance metrics relevant to rural SMEs.
- Map internal & external data sources and assign clear collection roles.

2

Select Meaningful KPIs

- Choose 3–5 SMART indicators tailored to your operations and stakeholders.

Module 2 Recap – Turning Data into Sustainable Action

3

Analyze & Visualize Effectively

- Use simple tools (Excel, Google Sheets) for data tracking.
- Build dashboards for clarity and informed decision-making.

4

Turn Insights into Decisions

- Translate data patterns into operational, compliance, and reputation strategies.
- Use data stories to motivate sustainable improvements.

5

Communicate Transparently

- Create concise, visual ESG factsheets.
- Share achievements and areas for growth to build trust and engagement.

Final Thought: ESG Data is More Than Just Numbers



It's a powerful tool to drive meaningful change, demonstrate accountability, and shape your business's future. By effectively collecting, analyzing, and communicating ESG data, rural SMEs can transform sustainability challenges into opportunities for growth, collaboration, and innovation. Data isn't just about ticking boxes—it's about telling your story, driving progress, and building a sustainable, profitable future for your business and community.



Thank you for completing the Module!



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