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Promoting ESG Awareness
+ Risk Literacy in SMEs

PEARL
Case Study
Module 1

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Case Study Identification

Case Study Title:

From Smokehouse Tradition to Measurable ESG

Partner Institution:

Momentum Marketing Services Limited (MMS)

Country:

Ireland

Sector /Industry:

Food Manufacturing – Smoked Seafood

Company size (micro / small / medium):

Micro / Small (approximately 20 employees)

Ownership structure (family-owned, partnership, etc.):

Family-owned (founded 1989 by Peter and Birgitta Curtin)

Market scope (local / regional / international):

International (UK, EU and US export markets; visitor centre attracts c.30,000–45,000 international tourists per year)

2. Relevant PEARL Curriculum Module(s)

(***Select one primary module and, if relevant, secondary modules:*** *Module 1 – Introduction to ESG, Module 2 – ESG Onboarding, Vision and Responsibility, Module 3 – ESG Risk Analysis and Materiality Assessment, Module 4 – ESG Strategy and Implementation, Module 5 – Reporting, Communication and Branding, Module 6 – Sustainable Financing and Funding Options for SMEs)*

Primary Module:

Module 1 – Introduction to ESG

Secondary / Supporting Modules (if any):
Module 2 – ESG Onboarding, Vision and Responsibility; Module 4 – ESG Strategy and Implementation

3. Learning Purpose of the Case

What ESG challenge, decision, or dilemma does this case illustrate?
This case examines the transition of a long-established Irish family SME from informal, values-based sustainability practices to a structured, measurable ESG management approach. The central dilemma is whether traditional craft, ethical sourcing and community commitment "count" as ESG, or whether ESG only begins once sustainability outcomes are formally measured, externally verified and embedded in management routines.

Why is this case relevant for SMEs?
Many SMEs across Ireland and the EU operate on strong informal sustainability principles – local sourcing, family ethics, community employment – yet struggle to evidence these in the language of buyers and regulators. With CSRD value-chain reporting, CSDDD due diligence and the EU Green Claims Directive reshaping expectations, even micro-SMEs must convert informal practice into measurable, verifiable ESG data. Burren Smokehouse offers a documented Irish example of this transition.

Which competence gaps (knowledge, skills, attitudes) does it address?
Knowledge: The distinction between values-based business / CSR and structured ESG management; awareness of the three pillars (E, S, G); awareness of CSRD, CSDDD, VSME and the EU Green Claims Directive.
Skills: Categorising existing SME activities into the E, S, G framework; conducting a basic gap analysis between informal practice and a recognised certification standard.
Attitudes: Moving from a "we already do good things" defensive stance to a proactive view of ESG as a professionalisation tool and market-access enabler.

4. Case Context and Background

Provide a concise but concrete description of the SME's situation:

Burren Smokehouse Ltd. is a family-owned producer of smoked Irish organic salmon, mackerel and trout, founded in 1989 in Lisdoonvarna, County Clare, by Peter Curtin and his Swedish-born wife Birgitta. The company employs around twenty local residents, sources 100% of its raw fish from Irish waters, and operates a visitor centre attracting tens of thousands of international visitors annually.

From its earliest years, Burren Smokehouse was built on principles that today would be recognised as ESG-aligned, but which at the time were simply "how we do business": local employment from Lisdoonvarna, Doolin and Ballyvaughan; long-term partnerships with Irish organic salmon farms on the west coast; traditional Irish oak-smoking craft; co-founding of Slow Food Clare and the annual Burren Slow Food Festival from 2005. These were values-based practices, not measured commitments.

By the late 2000s two external pressures converged. First, European retail and wholesale buyers began requesting documented evidence of sustainability practices, not just product quality certifications. Second, the designation of the Burren & Cliffs of Moher as a UNESCO Global Geopark created both an opportunity and an expectation for local businesses to demonstrate measurable alignment with sustainability standards.

The company's formalisation followed a clear timeline: founding member of the Burren Ecotourism Network and signatory to the Burren Code of Practice for Sustainable Tourism (2011); Origin Green certification through Bord Bia (2016); Green Seafood Business of the Year at the BIM Green Awards with documented 29% energy savings and 19% waste reduction (2018); rooftop solar PV installation via the Clare Community Energy Agency's Solar Meitheal (2023); and integration of UN Sustainable Development Goals into the "Taste the Atlantic – Salmon Experience" visitor programme.

The most recent Environmental Policy Statement (2026) reports solar contributing 20% of total electricity consumption, a 10% reduction in general waste, packaging-material reductions of 8.6%, and a 56% increase in visitor numbers on sustainable tours. The company has set 2026 objectives of 5% reductions in water, grid electricity and waste, with increased local, organic and fair-trade purchasing. The case is not free of operational risk: the company has issued precautionary product recalls for Listeria monocytogenes on several occasions (2011, 2020, 2022, 2024, 2025), illustrating that food-safety governance and ESG performance remain interlinked.

5. ESG Challenge / Problem Statement

Clearly describe the central ESG-related issue, for example:

Imagine you are advising the founder of a similar small Irish family food producer in 2026. Like the early Burren Smokehouse, the company is locally rooted, ethically run and committed to quality – but has no formal ESG framework, no measurable targets and no external verification. A new European buyer has just requested a sustainability dossier before renewing a key contract. As an ESG consultant, you are asked to:

Task 1 (Categorisation): Review the Burren Smokehouse's pre-2011 informal practices (local sourcing, family employment, Irish organic salmon partnerships, oak-smoking craft, community support). Using Module 1 terminology, categorise each under Environmental (E), Social (S) or Governance (G). Where, in your view, should the line be drawn between "values-based business" and "structured ESG"?

Task 2 (Risk Analysis): Drawing on Module 1's framing of ESG as a strategic imperative, list the Market, Reputational and Regulatory risks the company would face today if it had not formalised its sustainability approach. Reference the relevant EU instruments (CSRD value-chain reporting, CSDDD, EU Green Claims Directive, VSME).

Task 3 (First Steps): Draft a 12-month "ESG First Steps Roadmap" for a comparable micro-SME just starting its journey. What three actions would you prioritise in the first quarter, and why?

6. Data, Evidence, and Inputs

The following publicly documented data points are available for Burren Smokehouse (2018–2026):

Environmental: 29% energy savings (2018 baseline, BIM Green Awards); 19% reduction in food and landfill waste; 20% of electricity from on-site solar PV (2026); 8.6% packaging-material reduction; 10% reduction in general waste; 100% Irish-sourced raw materials; BioLPG renewable gas in heating/hot-water systems; LED lighting; 2026 targets of 5% reductions in water, grid electricity and waste.

Social: c.20 employees, predominantly from Lisdoonvarna, Doolin and Ballyvaughan; visitor centre c.30,000–45,000 international visitors per year (56% YoY increase on sustainable tours); multilingual visitor experience (EN, FR, DE, ES, IT); accessibility provision for visitors with limited mobility; Leave No Trace training; founding members of Slow Food Clare.

Governance: Origin Green certified (Bord Bia, since 2016); Burren & Cliffs of Moher Geopark Code of Practice (founding member 2011); Irish Organic Association (annual audit); Gold Ecotourism Ireland; SFPA approval; published Environmental Policy Statement with annual objectives. Operational risk record: precautionary Listeria recalls (2011, 2020, 2022, 2024, 2025) – illustrative of the link between food-safety governance and ESG performance.

Regulatory context: CSRD value-chain reporting; CSDDD due diligence; EU Green Claims Directive; VSME (EFRAG voluntary SME standard); EU buyer Codes of Conduct.

7. Suggested Tools from the PEARL Toolbox

Indicate which PEARL tools can be applied in this case and how?

Selected tools for this case:

- *Industry & Competitor Check (M1)*
- *ESG Gap Analysis (M1)*
- *Onboarding Tool for Internal Decision-Makers (M2) – supporting*

Tool 1 – Industry & Competitor Check (M1)

Map the Irish smoked seafood and artisan food sector. Identify peer SMEs holding Origin Green, BIM, Irish Organic, B Corp or Bord Bia Quality marks; record their public ESG claims and known buyer relationships.

Output: a one-page benchmark of 4–6 peers that justifies the business case for early ESG investment.

Tool 2 – ESG Gap Analysis (M1)

Audit current informal practices against the requirements of a recognised certification scheme (Origin Green is a natural fit for an Irish food producer). For each pillar (E, S, G) list existing activities, identify where measurement is absent and flag where third-party verification is required.

Output: a prioritised gap register feeding directly into a 12-month ESG action plan.

Tool 3 – Onboarding Tool for Internal Decision-Makers (M2)

Counter any “we already do this” resistance by presenting a structured business case. Frame Cost of Inaction (lost contracts, exclusion from certified networks, ineligibility for SEAI / Enterprise Ireland grants) against Value of Action (premium positioning, access to green finance, supply-chain resilience).

Output: signed ESG commitment statement from ownership, communicated to all staff.

8. Suggested Solution

Task 1 (Model Approach): Categorisation of Pre-2011 Activities

Mapping the company's pre-2011 activities to the three pillars:

Environmental (informal): 100% Irish-sourced fish; local oak shavings; preference for organic salmon. *Gap: no measurement of energy, water, carbon or waste; no documented tracking.*

Social (informal): Local employment from Lisdoonvarna/Doolin/Ballyvaughan; visitor education on smoking traditions; Slow Food Festival from 2005. *Gap: no formal HR policies on training, accessibility or working conditions; no community engagement KPIs.*

Governance (informal): Family-led decision-making; long-term supplier relationships; ethical sourcing principles. *Gap: no documented sustainability policy, no board-level oversight structure, no public reporting.*

Teaching point: Pre-2011 these activities were values-based business, not structured ESG. They became ESG when they were measured (energy %, waste %, sourcing %), externally verified (Origin Green audits, BIM, Irish Organic Association) and communicated publicly with evidence. ESG ≠ being a good company; ESG = being a good company in a way that is measurable, verifiable and reportable to buyers, investors and regulators.

Task 2 (Model Approach): Risk Analysis of Inaction

Market risk

From 2024 onwards, EU buyers covered by the CSRD must report Scope 3 emissions and supply-chain due diligence (CSDDD). Suppliers without documented ESG data become commercial liabilities and risk deselection during procurement reviews. For a small Irish food producer, losing one major retail account can equate to 20–40% of annual revenue.

Reputational risk

Without third-party verification, sustainability claims fall foul of the EU Green Claims Directive (provisional agreement 2024), which prohibits unsubstantiated environmental marketing claims. Claims of “natural”, “sustainable” or “eco-friendly” without evidence become future compliance liabilities and damage trust with informed consumers.

Regulatory risk

The CSRD applies indirectly to SMEs as suppliers to in-scope companies, who pass down data requests. The Voluntary SME Standard (VSME, EFRAG 2024) is the emerging common denominator for SMEs responding to such requests. Companies without basic data routines on energy, waste, water, headcount and supplier mapping will struggle to respond credibly.

Operational and finance risk

Without measured baselines, energy and material costs cannot be optimised, and access to SEAI, Enterprise Ireland and Bord Bia support schemes is restricted. Green-finance instruments (e.g. sustainability-linked loans, Strategic Banking Corporation of Ireland green products) require evidence of measurable ESG targets – not available to SMEs without data routines.

8. Suggested Solution (continued)

Task 3 (Model Approach): 12-Month ESG First Steps Roadmap

Q1 (Months 1–3) – Awareness and audit: conduct an Industry & Competitor Check; complete an internal ESG Gap Analysis mapping current activities to E, S, G; identify one accessible certification pathway (Origin Green for Irish food; B Corp; ISO 14001).

Q2 (Months 4–6) – Foundation: draft a one-page ESG policy statement signed by ownership; begin basic data collection (electricity, gas, water, waste, headcount, supplier list); engage regional support (Local Enterprise Office, Enterprise Ireland, SEAI energy audit scheme).

Q3 (Months 7–9) – Implementation: submit to chosen certification scheme; address top three identified gaps; train staff on the new policy and data routines; begin supplier conversations on ESG data and sourcing transparency.

Q4 (Months 10–12) – Embedding and communication: publish a brief sustainability statement on the company website with evidence; use certification status in buyer conversations and grant applications; plan the next cycle and incorporate findings into business planning for Year 2.

Top three first-quarter priorities: (1) identify and select a credible certification pathway, because it provides external structure and discipline; (2) start measuring at least three baseline indicators (kWh, waste tonnes, headcount), because what is not measured cannot be managed; (3) secure ownership sponsorship in writing, because ESG without leadership commitment fragments quickly.

Discussion & Pro Tips

Instructor's discussion prompts and pro tip

Discussion prompts

- Burren Smokehouse formalised its sustainability over a 10+ year period. In 2026, can a new SME afford that pace? What would compress the timeline?
- What evidence would convince a sceptical SME founder that informal goodwill is not the same as ESG?
- Burren has issued multiple precautionary food-safety recalls. Does this undermine its ESG credibility, or demonstrate it? (Discussion hint: well-managed recalls are a sign of governance maturity, not its absence.)
- If the Irish buyer pressure and Geopark designation had never happened, would Burren have moved on ESG at all? What does this tell us about external drivers versus intrinsic motivation in SMEs?

Pro tip for trainers

Pair this case with a live walk-through of the Bord Bia Origin Green members' directory (origingreen.ie) so learners can see in real time the language, KPIs and evidence base used by certified Irish SME peers. Compare with a non-certified peer's website – the contrast in concreteness is often the most powerful demonstration of what "measurable ESG" looks like in practice.

For added engagement, run a short role-play in which learners pair up as a sceptical traditional founder and an ESG-aware successor or external advisor. Each must defend their position for two minutes using only evidence from the case study.

Key takeaway quote to display

"ESG is not about being good. It is about being able to prove, measure and improve what you do."

9. Expected Learning Outcomes

After working on this case, which KSAs will learners be able to develop?

Knowledge

- Articulate the distinction between values-based business / informal CSR and structured, measurable ESG management.
- Identify how the three ESG pillars (E, S, G) apply to a small food-manufacturing SME.
- Recognise the EU frameworks – CSRD, CSDDD, EU Taxonomy, Green Claims Directive and VSME – that increasingly shape buyer expectations of SMEs.

Skills

- Categorise existing SME activities into the ESG framework, distinguishing measured from unmeasured practices.
- Conduct a basic ESG gap analysis between current informal practice and a recognised certification standard.
- Draft a 12-month ESG First Steps roadmap appropriate to a micro-SME context.

Attitudes

- View ESG as a professionalisation and market-access tool rather than bureaucratic overhead.
- Recognise that being a "good company" must be evidenced to count as ESG.
- Approach certification, measurement and reporting as enablers of long-term commercial resilience.

PEARL framework competences addressed

EntreComp: Spotting opportunities; Vision; Valuing ideas; Taking the initiative.

GreenComp: Systems thinking; Futures literacy; Valuing sustainability; Exploratory thinking.

DigiComp: Managing data, information and digital content; Information and data literacy.

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Sources & References

Publicly available sources cited in this case study

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- Burren Smokehouse (2024). Certifications & Accreditations. https://www.burrensmokehouse.com/certifications-accreditations-burren-smokehouse/
- Burren Smokehouse (2026). Our Salmon – Sustainably Sourced. https://www.burrensmokehouse.com/our-salmon/

Third-party and industry sources

- Bord Iascaigh Mhara (2018). Burren Smokehouse recognised at Annual Green Awards. https://bim.ie/news-and-events/news/burren-smokehouse-recognised-for-sustainable-sourcing-and-practices-at-annual-green-awards/
- Clare Herald (2023). Solar power boost for Burren businesses. https://clareherald.com/news/energy-environment/solar-power-boost-for-burren-businesses/
- Irish Food & Drink Directory (2026). Burren Smokehouse Supplier Profile. https://www.irishfoodanddrink.com/suppliers/burren-smokehouse/
- Bord Bia Origin Green Members' Directory. https://www.bordbia.ie/industry/origin-green/members-directory/
- Wikipedia (2025). Burren Smokehouse. https://en.wikipedia.org/wiki/Burren_Smokehouse

Frameworks & Standards Referenced

- *CSRD – Corporate Sustainability Reporting Directive (EU 2022/2464)*
- *CSDDD – Corporate Sustainability Due Diligence Directive (EU 2024/1760)*
- *EU Taxonomy – Regulation (EU) 2020/852*
- *EU Green Claims Directive (provisional agreement 2024)*
- *ESRS – European Sustainability Reporting Standards (EFRAG, 2023)*
- *VSME – Voluntary SME Standard (EFRAG, 2024)*
- *SFDR – Sustainable Finance Disclosure Regulation (EU 2019/2088)*
- *EBA Guidelines on Loan Origination and Monitoring (ESG factors)*
- *UN Sustainable Development Goals (UNGA, 2015)*
- *UN Global Compact – Ten Principles*
- *UNESCO Global Geoparks framework (UNESCO, 2015)*
- *Bord Bia Origin Green – Ireland's national food and drink sustainability programme*
- *Bord Iascaigh Mhara (BIM) sustainable seafood programmes*
- *Irish Organic Association certification standard*
- *Ecotourism Ireland certification scheme*
- *Burren & Cliffs of Moher Geopark Code of Practice for Sustainable Tourism*
- *Slow Food International principles*
- *Leave No Trace Ireland principles*
- *ISO 14001 Environmental Management Systems*
- *Sea Fisheries Protection Authority (SFPA) approval framework*
- *Irish Government Climate Action Plan 2024*