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Promoting ESG Awareness
+ Risk Literacy in SMEs

PEARL
Case Study 2

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Case Study Identification

Case Study Title: "How to Talk About ESG So That the Client Believes You? – Branding and Sustainability Communication in an IT Company„

Partner Institution: Northern Chamber of Commerce in Szczecin

Country: Poland

Sector /Industry: IT / software development

SME Profile:

A Warsaw-based software company serving international clients. Since its inception, it has focused on ethical practices, employee well-being, and reducing the carbon footprint of its servers, but it has never communicated these initiatives publicly

Company size (micro / small / medium):
Medium (120 employees)

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

Market scope (local / regional / international):
International (UE i USA)

•**Skills:** Lack of ability to create ESG reports or client-facing ESG content
•**Attitudes:** Uncertainty about whether ESG communication will be perceiv

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 5 – Reporting, Communication and Branding

Secondary / Supporting Modules (if any):

3. Learning Purpose of the Case

What ESG challenge, decision, or dilemma does this case illustrate?

Lack of an ESG communication and responsible business branding strategy – the company doesn't know how to showcase its initiatives in this area to clients and partners.

Why is this case relevant for SMEs?
This case is relevant for SMEs because many small and medium-sized enterprises implement strong ESG practices but struggle to communicate them effectively to clients and partners. It illustrates the challenge of turning internal sustainability efforts into credible branding and marketing, showing SMEs how they can build trust, strengthen their reputation, and gain a competitive advantage through transparent ESG communication.

Which competence gaps (knowledge, skills, attitudes) does it address?

Knowledge: lack of knowledge about the ESG report structure and requirements (e.g., ESRS, VSME)
Skills: lack of skills in identifying, collecting, and analyzing ESG data
Attitudes: uncertainty, fear of the complexity of the process, and the belief that ESG is too complicated for a small company

4. Case Context and Background

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

(Business model and core activities, ESG maturity level at the start of the case, Regulatory, market, or stakeholder pressure (if any), Key internal constraints (resources, knowledge, resistance, finance)

A Warsaw-based medium-sized IT company with 120 employees, serving international clients in the EU and USA. Since its inception, the company has implemented ethical work practices, employee well-being policies, and carbon-neutral cloud servers. However, it has never publicly communicated these ESG initiatives, and it currently lacks a strategy to present its sustainability efforts credibly to clients and partners.

5. ESG Challenge / Problem Statement

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

(Lack of ESG awareness or strategy, Need for ESG onboarding and internal alignment, ESG risks in the value chain, Materiality prioritisation challenges, ESG reporting and communication difficulties, Financing ESG investments)

Task 1 (Assess current ESG practices):
Which ESG initiatives is the company already implementing that could be leveraged in communication and branding?
Task 2 (Communication strategy):
How can a simple ESG communication strategy be created for clients and business partners?
Task 3 (Branding):
How can ESG be integrated into the brand image in a way that builds trust rather than appearing as greenwashing?

6. Data, Evidence, and Inputs

(Use realistic but simplified data where needed)

(ESG-related qualitative information, Basic quantitative indicators (where applicable), Stakeholder inputs or assumptions, Regulatory or market references (e.g. CSRD, VSME, customer demands)

- Approximately 60% of the company's revenue is generated from exports within the EU.
- Three key international clients require ESG-related data as part of their supplier expectations.
- The company uses FSC-certified wood, indicating an existing commitment to responsible sourcing practices.
- There is currently no monitoring or measurement of CO_2 emissions or overall environmental impact.
- The company does not have formal ESG policies, procedures, or documented strategies in place.
- Production waste is partially recycled, although no systematic tracking or reporting is conducted.

These inputs combine qualitative insights (e.g. sourcing practices, lack of policies) with basic quantitative indicators (e.g. export share, number of clients requiring ESG data). They also reflect stakeholder pressure (customer requirements) and emerging regulatory and market expectations (e.g. CSRD, VSME), which are increasingly influencing the company's need to formalize its ESG approach.

7. Suggested Tools from the PEARL Toolbox

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

- ESG Materiality Analysis (M3)
- Template for ESG Report (VSME Standard) (M5)
- ESG Communication Guide for SMEs (M5)
- ESG Impact Assessment Matrix (M3)
- Sustainable Finance Options for SMEs (M6)

8. Suggested Solution

The case: An IT company from Warsaw, eager to show their ESG (Environmental, Social, Governance) efforts to clients and the world.
Steps to be taken:
1. dentify your ESG strengths. Look at what your company already does well. This could include: safe and ethical workplace practices, reducing your carbon footprint through server management or business travel, equality and diversity policies, ethical data management.
Recognizing your existing strengths is the foundation for communicating ESG authentically.
2. Choose the right channels to share the message. Think about where your clients and audience are most likely to see it: your website (an ESG or Sustainability page),
client newsletters, LinkedIn and industry media, sales materials.
3. Prepare a simple ESG narrative. Instead of overwhelming tables and metrics, craft a short story that explains your approach. For example:
"We care about our employees and the environment because we believe it creates lasting value for our clients."
4. Start with a small report or an ESG “one-pager.” One page is enough to communicate:
what your company stands for, what actions you take for people and the planet, how this benefits your clients.
5. Integrate ESG into your branding. Make it visible and consistent:
include an ESG logo on your website and materials,
highlight specific actions in marketing content, educate your team so everyone becomes an ESG ambassador.
6. Show your efforts to clients. Make ESG tangible and credible by sending your one-pager to clients who care about ESG, including a dedicated ESG section in sales presentations, emphasizing transparency and authenticity in your communication.
Communicating ESG builds trust and competitive advantage,
you don’t need a full report from the start — simple steps are enough,
consistency and transparency matter more than the volume of data.

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9. Expected Learning Outcomes

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

(Aligned with Related competences (ref.PEARL framework)

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