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# Company X

## MESS4GE ESG REPORT



January 2025  
Cyprus, Nicosia



## Contents

Table list.....	3
List of figures .....	4
1. General Disclosures .....	5
a. Company overview .....	5
b. Mission and values .....	5
c. Composition of board of directors .....	6
d. Organisation chart.....	6
2. Materiality assessment.....	7
3. Environmental indicators .....	9
4. Social indicators.....	16
5. Governance indicators.....	23

## Table list

<b>Table 1.</b> Stakeholder Analysis .....	7
<b>Table 2.</b> Material issues per stakeholder group.....	9
<b>Table 3.</b> E1 - Total Energy Consumption & Mix. ....	10
<b>Table 4.</b> E2- Total Water Usage. ....	12
<b>Table 5.</b> E3- Greenhouse Gas Emissions. ....	13
<b>Table 6.</b> E5-Recycling Rate. ....	15
<b>Table 7.</b> S1-Characteristics of Employees.....	16
<b>Table 8.</b> S2-Diversity & Inclusion indicators. ....	18
<b>Table 9.</b> S3- Work life balance.....	20
<b>Table 10.</b> S4- Training and skills development. ....	21
<b>Table 11.</b> S5-Social protection. ....	22

## List of figures

<b>Figure 1.</b> Organisation chart. ....	6
<b>Figure 2.</b> E1-1 Energy consumption. ....	11
<b>Figure 3.</b> E3-1 CO2 emission (in tonnes). ....	11
<b>Figure 4.</b> E2-1 Water usage. ....	12
<b>Figure 5.</b> E2-2 Water usage index. ....	13
<b>Figure 6.</b> E3-1 CO2 emission (in tonnes). ....	14
<b>Figure 7.</b> Waste weight (in kilos). ....	15
<b>Figure 8.</b> Number of employees. ....	16
<b>Figure 9.</b> Gender distribution, 2022. ....	17
<b>Figure 10.</b> Gender distribution, 2023. ....	17
<b>Figure 11.</b> Gender distribution, 2024. ....	18
<b>Figure 12.</b> Number of male/female top managers. ....	19
<b>Figure 13.</b> Distribution of employees by age group. ....	19
<b>Figure 14.</b> Average number of training hours per employee. ....	21

## **1. General Disclosures**

### **a. Company overview**

COMPANY X is a small consulting company specializing in sustainability, offering expert consultancy services to organizations seeking to improve their environmental and social impact. With a focus on helping businesses navigate the complexities of sustainability, COMPANY X provides tailored solutions that support eco-friendly practices, regulatory compliance, and long-term environmental responsibility. Despite its small size, COMPANY X is committed to driving positive change through innovative, sustainable strategies that align with global trends and local regulations.

### **b. Mission and values**

At COMPANY X, our mission is to empower organizations to adopt sustainable practices that not only reduce their environmental footprint but also foster long-term economic and social value. We aim to provide actionable insights and solutions that help our clients meet sustainability challenges, enhance their operations, and contribute to a greener, more equitable future.

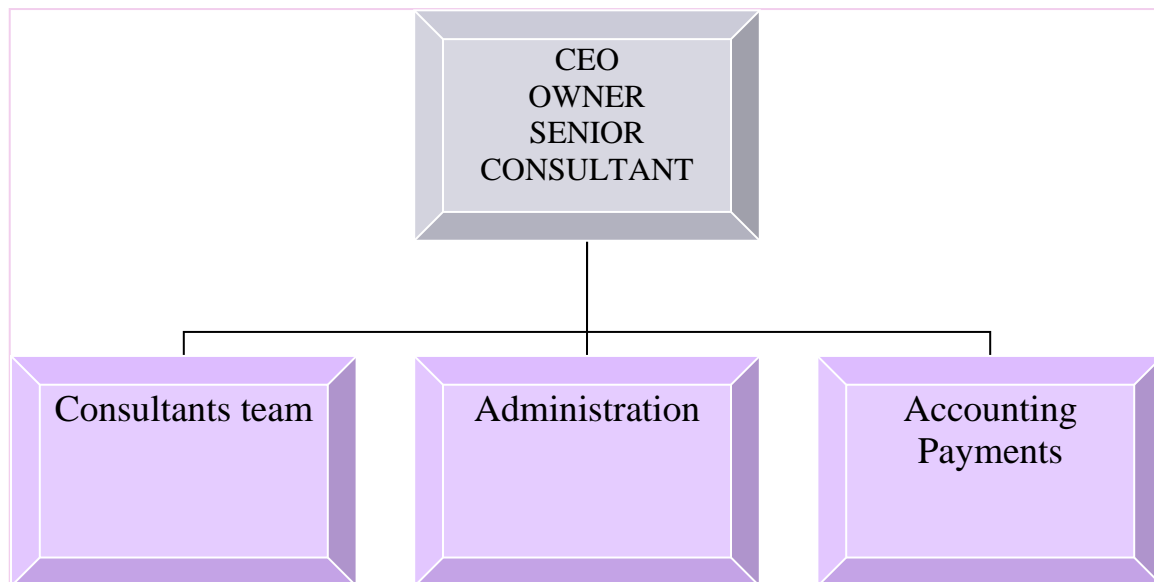
Values:

- **Sustainability:** We are committed to promoting eco-friendly practices and helping businesses transition to more sustainable models.
- **Integrity:** We operate with transparency and honesty, ensuring that our advice is ethical and aligned with best practices.
- **Collaboration:** We believe in working closely with our clients to understand their unique needs and deliver customized solutions.
- **Innovation:** We are dedicated to finding creative, effective solutions that drive environmental progress while delivering tangible results.
- **Accountability:** We hold ourselves and our clients accountable to make meaningful, measurable improvements in sustainability.

### c. Composition of board of directors

COMPANY X's board consists solely of the company owner, who is also the primary decision-maker. The owner brings years of experience in sustainability and environmental management, guiding the company's strategic direction and ensuring its alignment with industry's best practices. As the only member of the board, the owner is responsible for overseeing all operations and decision-making processes, driving the company's commitment to sustainability and its clients' success.

### d. Organisation chart



**Figure 1.** Organisation chart.

## 2. Materiality assessment

As this is the first year that Company X is reporting on its ESG performance, the table below includes a detailed stakeholder analysis. It outlines who the key stakeholders are, the methods used to engage with them, and the frequency of communication.

The stakeholders identified include employees, customers, suppliers, local community, and non-profit organisations. Communication methods range from regular surveys and feedback sessions to newsletters and meetings. The frequency of engagement varies by stakeholder group, with employees being engaged on a monthly (or daily) basis, customers and suppliers quarterly, and local communities and regulators every 2 or 3 months or as needed.

Stakeholder group	Communication channel	Frequency of communication <sup>1</sup>
Employees	Internal communication through online and face to face meetings, email communication, personal communication	5 (Very often)
Customers	Email, social media, events and face to face meeting usually with potential customers, newsletters, feedback sessions	4 (Often)
Suppliers	Email, social media, events, newsletters	4 (Often)
Non-Profit Organisations	Email, social media, newsletters, events.	2 (Occasionally)
Local Community	Email, social media, events, newsletters	2 (Occasionally)

**Table 1.** Stakeholder Analysis

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<sup>1</sup> Based on the Mess4ge ESG reporting template the scale is from 1 (rarely) to 5 (very often)

This table below serves as a simple structure to help categorize and focus on key material issues per ESG pillar, making the process both manageable and insightful. Based on the questionnaire provided by the Mess4ge ESG reporting template, the management team of Company X has selected the material issues per ESG pillar, as presented below.

<b>Stakeholder group</b>	<b>Material issues concerning the Environment</b>	<b>Material issues concerning Society</b>	<b>Material issues concerning Governance</b>
<b>Employees</b>	Resources usage	Training and carrier chances, salary, successful employee-employer communication, balance between personal and professional life, workplace safety, employee wellness and health promotion initiatives, occupational accident prevention and management	Legal observance, policy dissemination, and any notable violations
<b>Customers</b>	Environmental policy, mitigation plans and actions taken to reduce greenhouse gas emission and improve efficiency, impact of business operation on the ecosystem and biodiversity, management and reduction policies of waste.	Training and carrier chances, salary, successful employee-employer communication.	Board Diversity and Independence
<b>Suppliers</b>	The management and reduction policies of	Workplace safety.	Legal observance, policy



	waste		dissemination, and any notable violations
<b>Non-Profit Organisations</b>	Environmental policy, mitigation plans and actions taken to reduce greenhouse gas emission and improve efficiency, impact of business operation on the ecosystem and biodiversity, management and reduction policies of waste.	Workplace safety, fair salary structure and equal opportunities, employee wellness and health promotion initiatives, occupational accident prevention and management	Legal observance, policy dissemination, and any notable violations
<b>Local Community</b>	Environmental policy, mitigation plans and actions taken to reduce greenhouse gas emission and improve efficiency, impact of business operation on the ecosystem and biodiversity, management and reduction policies of waste.	Workplace safety, fair salary structure and equal opportunities, employee wellness and health promotion initiatives, occupational accident prevention and management	Legal observance, policy dissemination, and any notable violations

**Table 2.** Material issues per stakeholder group.

### 3. Environmental indicators

As part of its first ESG performance report, Company X. has adopted the Mess4ge ESG reporting template. This template outlines a total of eight environmental indicators, categorized into five core indicators and three voluntary ones. For this first report, the company has focused on calculating only the core indicators, though some data is not yet available due to current limitations in data collection processes.

Recognizing the importance of comprehensive environmental reporting, the company is committed to enhancing its data collection capabilities.

Beginning in early 2025, Company X. will implement measures to gather and track additional data, enabling more complete and transparent reporting in future disclosures.

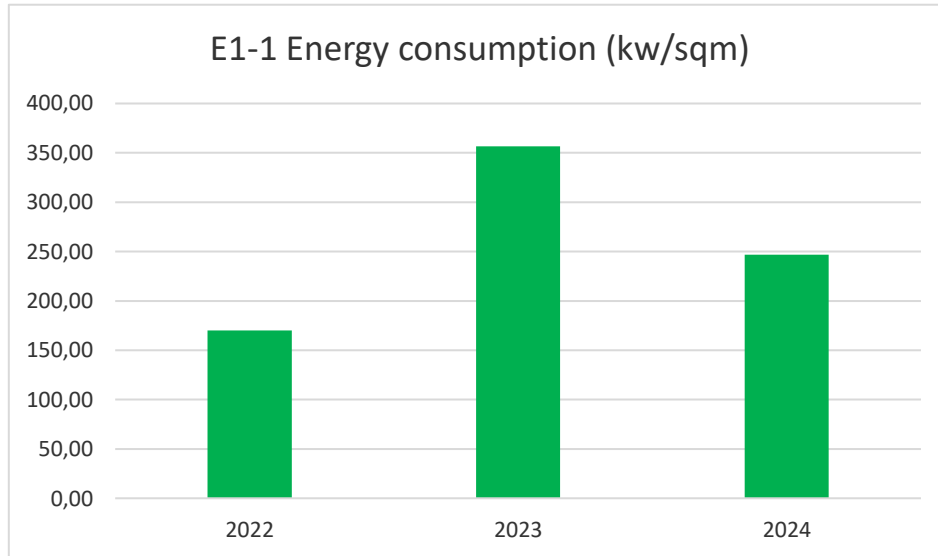
### **E1 - Total Energy Consumption & Mix**

The indicators concerning the Total Energy Consumption & Mix are presented in the table below. Due to the limited number of employees, the main offices of the company use only electricity for cooling and heating and there are no company cars.

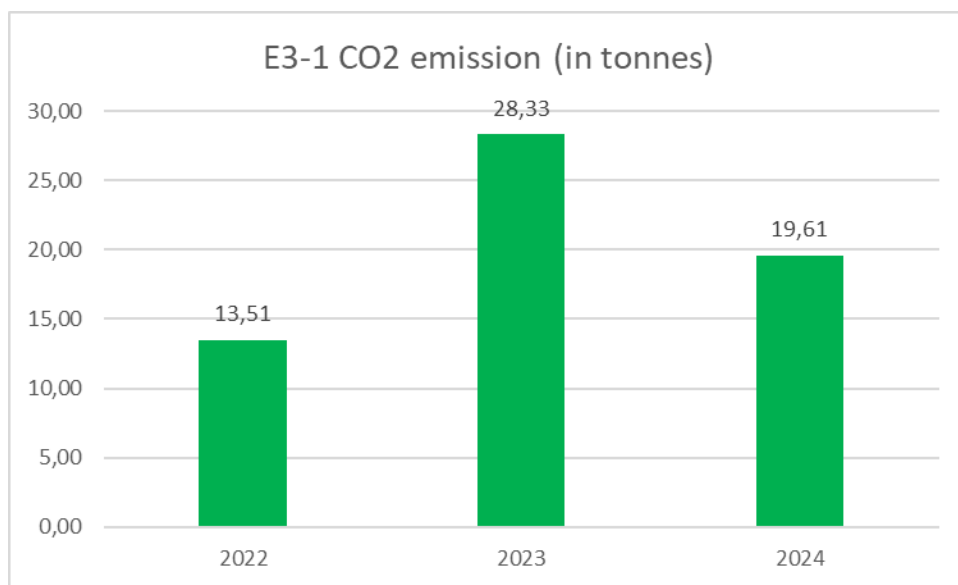
	2022	2023	2024
E1-1 Energy consumption (Kwh)	170,00	356,50	246,80
E1-1 Energy consumption (Kwh/sq meter)	13,51	28,33	19,61
E1-2 Fuel consumption	N/A	N/A	N/A
E1-3 Energy consumption for heating and refrigeration	Only electricity	Only electricity	Only electricity

**Table 3.** E1 - Total Energy Consumption & Mix.

As can be seen in the E1-1 indicator, energy consumption has been reduced even though the number of employees has increased. This is due to the fact that the air conditioning has been replaced with AAA+ air conditioning.



**Figure 2.** E1-1 Energy consumption.



**Figure 3.** E3-1 CO2 emission (in tonnes).

## **E2- Total Water Usage**

The total water usage in Cyprus can be measured through the water bills. The main consumption of water in Company X comes from bathroom usage by employees and from the drinkable water appliances. So, the increase in the number of employees led to an increase of water consumption.

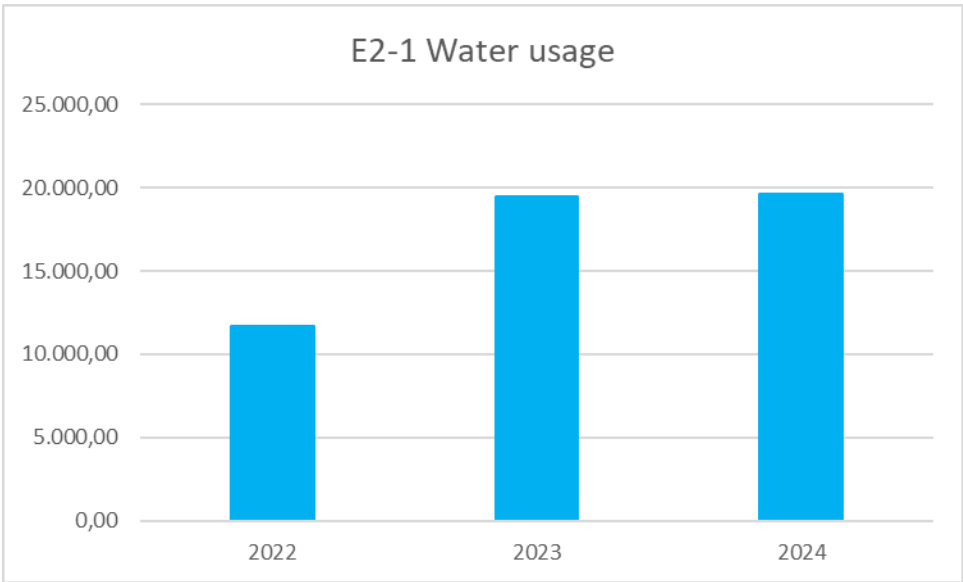
	2022	2023	2024
E2-1 Water usage	11.700,00	19.500,00	19.650,00
E2-2 Water usage index	508,70	847,83	727,78
E2-3 Policies for saving water	N/A	Applied	Applied

**Table 4.** E2- Total Water Usage.

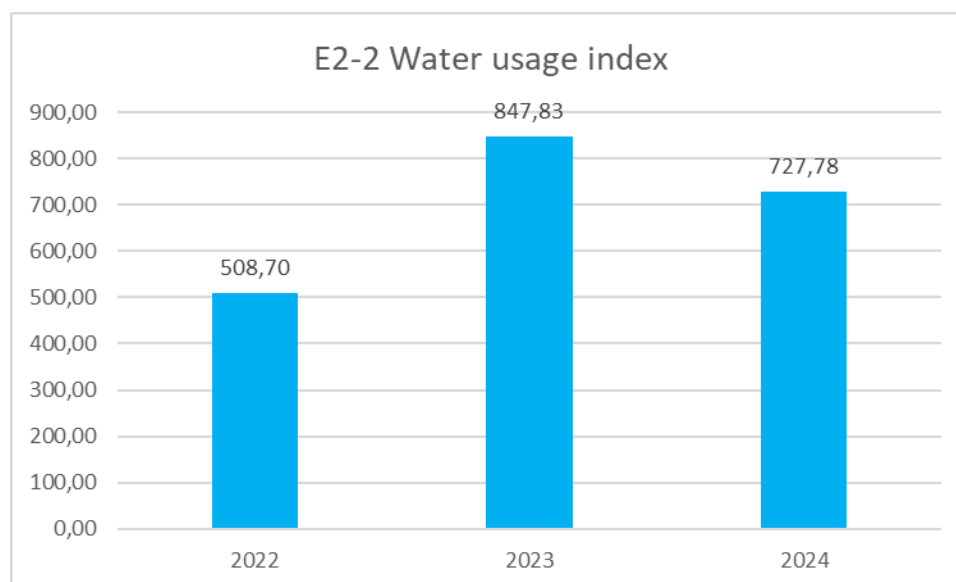
Cyprus has implemented various measures to promote water conservation, and the COMPANY X company has fully embraced these initiatives by adopting practical and sustainable practices.

The company, at the end of 2023, installed water-efficient fixtures such as low-flow faucets and toilets, conducted regular maintenance to prevent leaks. Employees were actively encouraged to adopt water-saving habits, such as turning off taps when not in use and promptly reporting leaks.

As a result of these efforts, COMPANY X successfully reduced its water consumption in 2024, aligning with Cyprus' broader sustainability goals and demonstrating its commitment to environmental responsibility.



**Figure 4.** E2-1 Water usage.



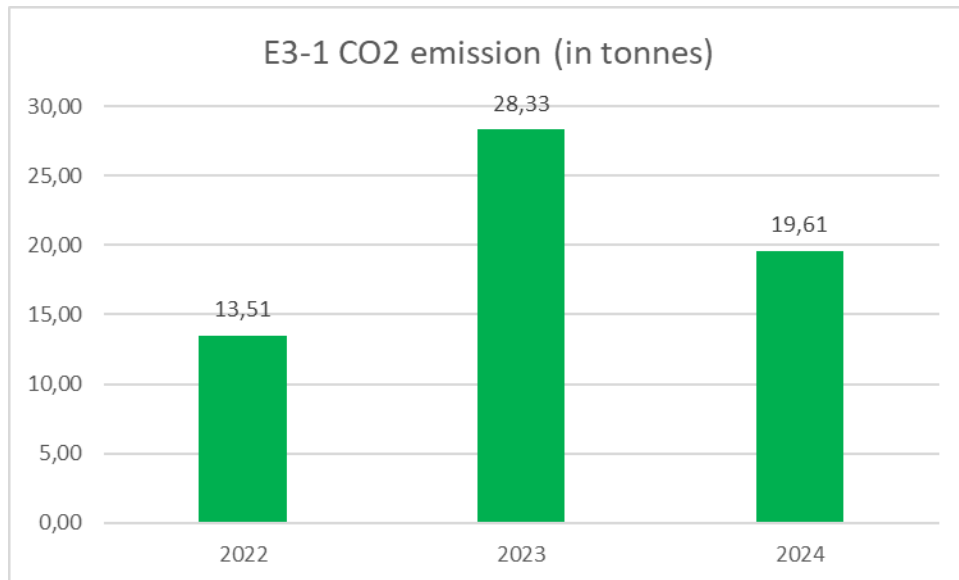
**Figure 5.** E2-2 Water usage index.

### **E3- Greenhouse Gas Emissions**

For the calculation of our Greenhouse Gas (GHG) emissions, we will focus solely on the electricity consumption for the heating/cooling of the offices. The policy that we have implemented for 2024 was the replacement of old air-conditioning with new energy class AAA+ air conditions.

	2022	2023	2024
E3-1 CO2 emission	17.11 tonnes	20.82 tonnes	17.34 tonnes
E3-2 Policies to reduce CO2 emissions	-	-	Energy Class A air conditioning

**Table 5.**E3- Greenhouse Gas Emissions.



**Figure 6.** E3-1 CO2 emission (in tonnes).

#### **E4 – Total Waste Generation**

COMPANY X now operates under a hybrid model (20% of working days remote), and the only waste generation comes from paper for printing. Our future goal is to reduce paper usage and enhance our waste management practices, minimizing our environmental impact.

The chart below outlines our current waste generation metrics (in kilos). The reason behind this increase is that most of the personnel worked remotely in 2022 due to Covid-19 restrictions but in 2023 and 2024 most of the employees were working on site.

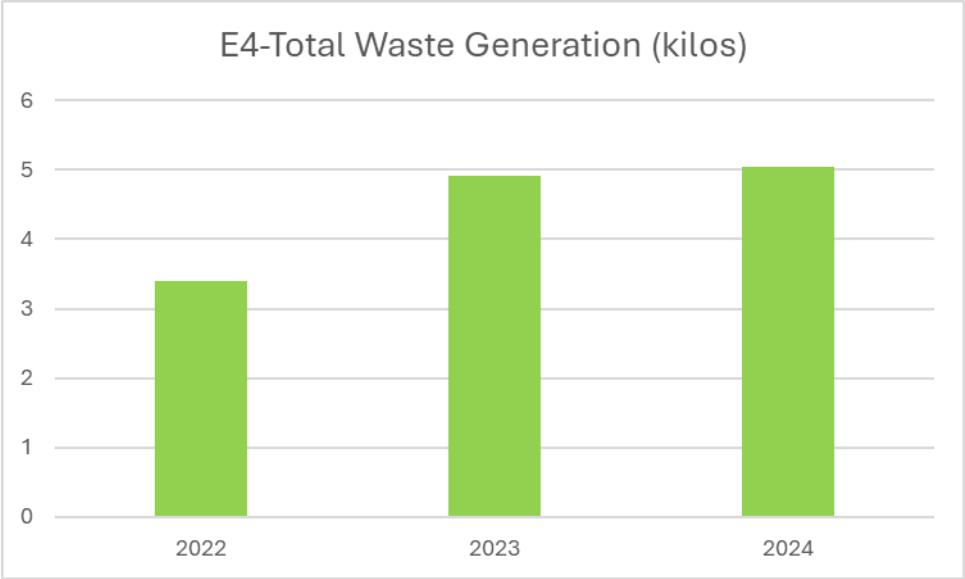


Figure 7. Waste weight (in kilos).

E5-Recycling Rate

The paper, which constitutes the primary (and only) waste generated by the company, is fully recycled, with 100% of it being processed through recycling channels each year.

	2022	2023	2024
E5-1 Waste weight recycled per year	100%	100%	100%
E5-2 Recycling policies	Paper recycling	Paper recycling	Paper recycling

Table 6. E5-Recycling Rate.

Employees are encouraged to recycle all paper waste by placing it in designated recycling bins provided in their homes.

#### 4. Social indicators

This section highlights the key social indicators associated with the characteristics of Company X employees. The tables and graphs below offer an overview of employee demographics, focusing on essential aspects such as age, gender, and employment type, which are crucial for understanding the social aspects of our operations.

##### **S1-Characteristics of Employees**

In the table below we present the number of employees for the past three years and the full-time ratio which is equal to one. Company X has had only full-time employees in the last three years. The number of employees grew from 3 in 2022 to 5 in 2023, remaining steady in 2024, with a consistent full-time ratio of 1 across all years.

	2022	2023	2024
S1-1 Number of employees	3	5	5
S1-2 FT Ratio	1	1	1
S1-2 PT Ratio	0	0	0
S1-3 Gender Distribution	2 Female 1 Male	3 Female 2 Male	3Female 2 Male
S1-4 Nationality Distribution	Only native workers	Only native workers	Only native workers

Table 7. S1-Characteristics of Employees.

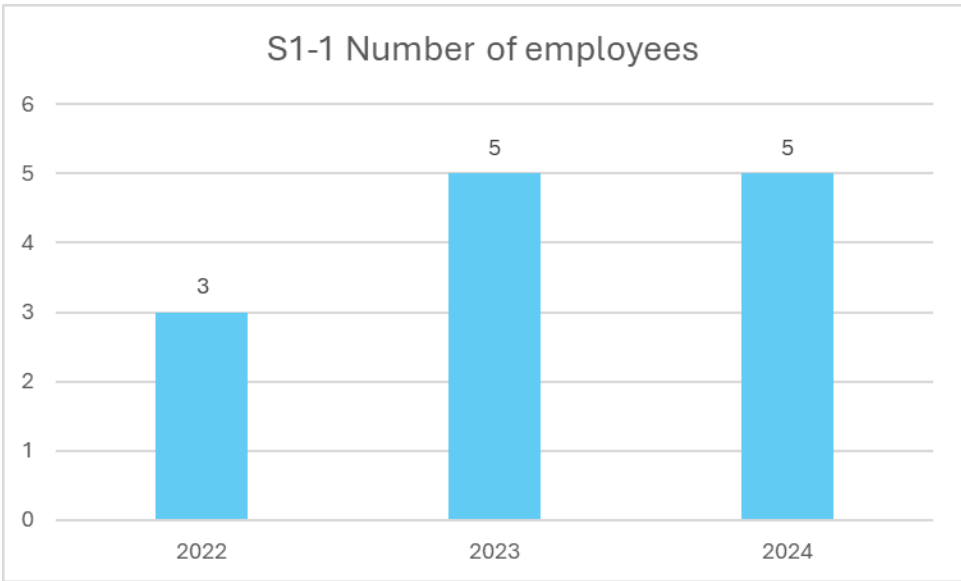


Figure 8. Number of employees.



The gender distribution of COMPANY X employees for 2022, 2023, and 2024 is represented in three separate pie charts. In 2022, the workforce consisted of 2 females and 1 male. By 2023, the team expanded to include 3 females and 2 males, a composition that remained unchanged in 2024. These charts visually illustrate the gender balance within the company over the three years.

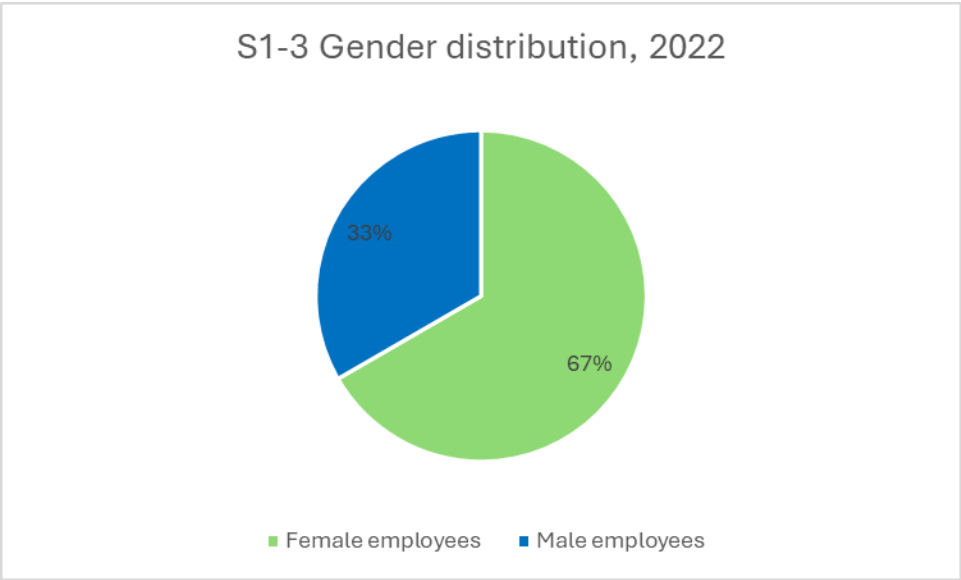


Figure 9. Gender distribution, 2022.

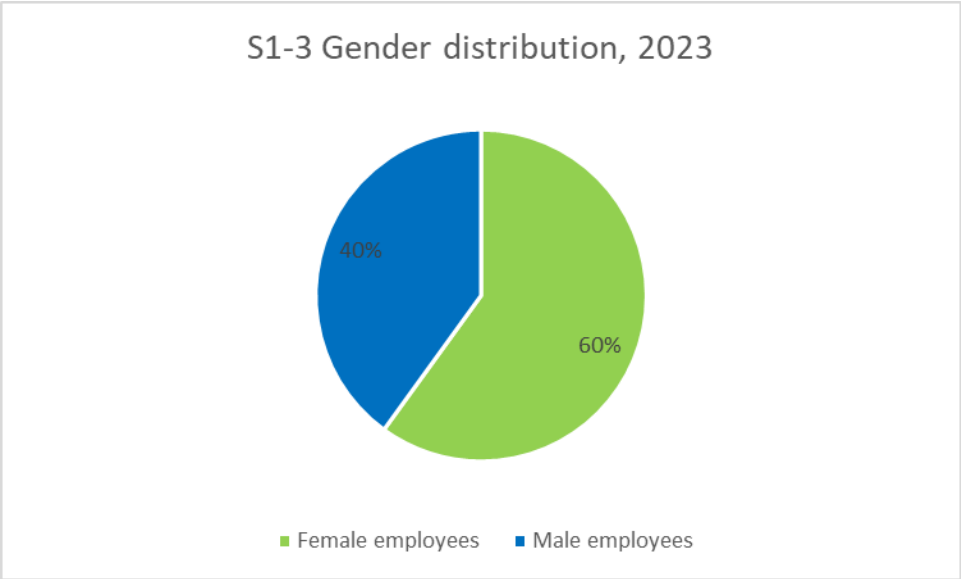
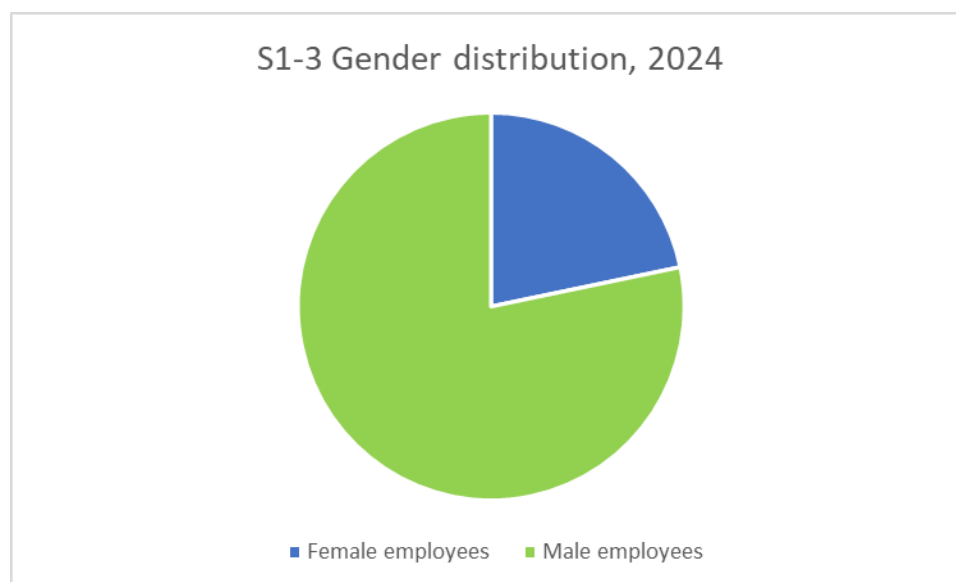


Figure 10. Gender distribution, 2023.



**Figure 11.** Gender distribution, 2024.

## **S2-Diversity & Inclusion indicators**

COMPANY X is dedicated to creating a diverse and inclusive workplace where all employees, regardless of gender, background, or identity, are respected and valued. As a small company operating in Cyprus—a country with a limited labor pool—COMPANY X places great importance on promoting equal opportunities and fostering a supportive environment where every team member feels empowered to contribute to the company’s success. The following indicators showcase our ongoing efforts to uphold these values.

	2022	2023	2024
S2-1 Policies	NA	NA	NA
S2-2 Gender distribution in number and percentage at top management level amongst its employees.	1 male, 1 female	1 Female	1 female
S2-3 Distribution of employees by age group	1 under 30, 3 from 30-50.	3 from 30 to 50.	2 from 30 to 50.
S2-4 Percentage of employees with disabilities amongst SME’s employees	0%	0%	0%

**Table 8.** S2-Diversity & Inclusion indicators.

For S2-1, it is important to note that due to the small size of our workforce, 3 employees in 2022, 3 in 2023, and 5 in 2024—COMPANY X has not implemented formal employee policies. However, we remain fully committed to fostering a supportive and inclusive work

environment, with a strong focus on respect, fairness, and equal opportunities for all team members.

The following figures provide an overview of the gender distribution among top managers at Company X, including the number of male and female top managers, as well as the distribution of employees by age group.

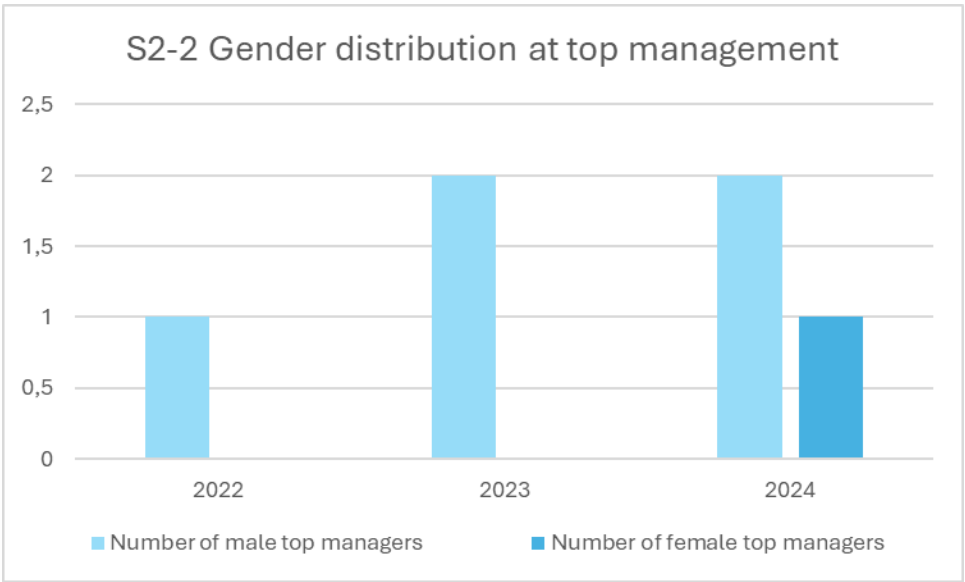


Figure 12. Number of male/female top managers.

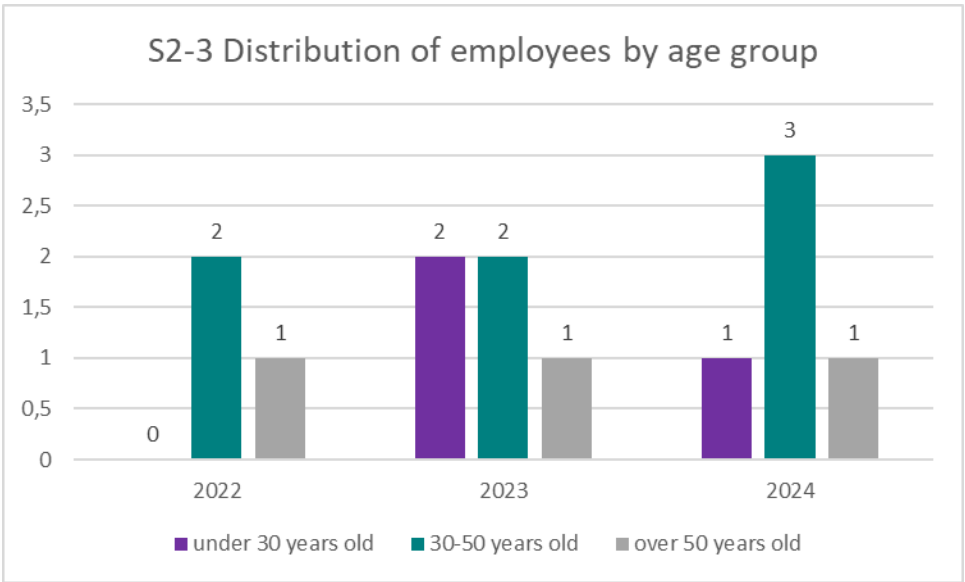


Figure 13. Distribution of employees by age group.

**S3- Work life balance**

The indicators of work life balance highlight Company Xs' dedication to promoting work-life balance, showcasing our efforts to help employees effectively manage their professional and personal lives. These metrics include the availability and utilization of family-related leave, the number of extra hours worked, and our initiatives to support work-life balance.

As a partially remote company, we emphasize flexibility as a core value. The tables below present our policies and relevant data for the years 2022 to 2024

	2022	2023	2024
S3-1 Percentage of employees entitled to take family-related leaves	33,33%	40,00%	60,00%
S3-2 Percentage of entitled employees that took family-related leaves, and a breakdown by gender	1 Female	-	-
S3-3 Number of extra hours the employees work per year	NA	NA	NA
S3-4 Policies regarding keeping balance between work and personal life (on-call/stand by policies)	Flexible working hours	Flexible working hours	Flexible working hours

**Table 9.** S3- Work life balance.

Due to the small size of the company, there are no formal policies in place regarding extra hours worked or other aspects of work-life balance, but flexible working hours have been consistently offered. This reflects COMPANY X's commitment to supporting a work-life balance while considering its limited workforce.

#### **S4- Training and skills development**

COMPANY X is a very small company, and as such, employee performance is primarily assessed through everyday tasks rather than through formal performance and career development reviews. Given the size of the team, there is no structured review process in place; instead, feedback is provided on a more informal, day-to-day basis.

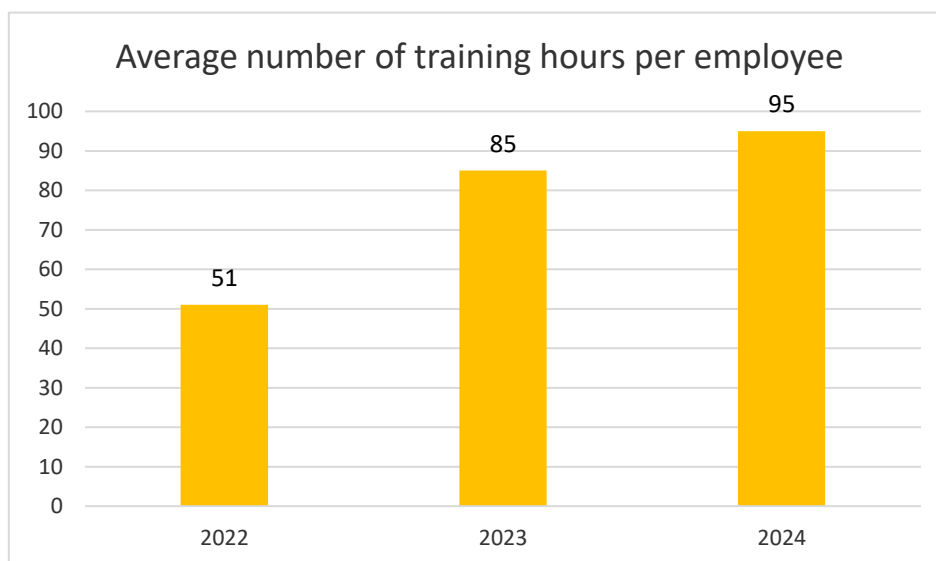
Additionally, training at COMPANY X mainly focuses on sustainability initiatives, aligning with the company's core values. With this context in mind, the following table outlines data related to performance reviews and training hours for the years 2022 to 2024.

	2022	2023	2024
S4-1 Percentage of employees that participated in	33%	40%	100%

regular performance and career development reviews; such information shall be broken down by employee category and by gender			
S4-2 Average number of training hours per employee, by employee category and by gender	51	85	95

**Table 10.** S4- Training and skills development.

The following data illustrates the average number of training hours per employee at Company X, highlighting the company's continued investment in employee development, which has steadily grown over the past three years. The increase in training hours is particularly driven by a rising demand for sustainability-related training, as evolving EU legislation requires a greater focus on environmental issues and compliance.



**Figure 14.** Average number of training hours per employee.

## **S5-Social protection**

Based on the following table, all the employees at Company X are covered by social protection through public programs in the event of major life events that may result in a loss of income.

	2022	2023	2024
S5-1 Percentage of employees covered by social protection, through public programs or through benefits offered by the undertaking, against loss of	100%	100%	100%

income due to any of the following major life events			
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**Table 11.** S5-Social protection.

## 5. Governance indicators

### **G1 - Board Diversity and Independence**

COMPANY X is a very small company, and as such, its upper management is comprised solely of the owner, who also serves as the board member. The owner brings valuable experience and expertise in sustainability, which significantly influences the company's direction and values. As the sole member of the board, his skills and background in environmental responsibility guide the company's operations and decision-making processes, aligning with COMPANY X's commitment to sustainability. Given the small scale of the company, the board's composition remains compact, with no additional members at this time.

### **G2 - Corporate Governance Policy Adherence**

COMPANY X does not have a formal corporate governance policy in place. Due to the small size of the company, governance decisions are primarily made by the owner, who oversees all aspects of operations. While there are no formal policies in place, the company strives to maintain transparency and ethical practices in its day-to-day operations. As COMPANY X continues to grow, it may consider implementing more structured governance policies in the future to better support its evolving needs.