INTEGRATING ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) PRINCIPLES INTO ORGANISATIONS

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ABSTRACT
The term ESG, which stands for Environmental, Social and Governance, has gained significant traction in the business world. A company's dedication to ESG reflects its awareness of both the positive and negative impacts it has on society and the environment, influencing not only the business itself but the entire ecosystem around it. Organisations that embrace the ESG framework recognise that adopting best governance practices leads to positive outcomes across all sectors. This approach helps minimise the environmental impact and fosters a more equitable world, while maintaining sound administrative processes and sustaining profitability. Incorporating ESG factors into operations is essential for ensuring long-term sustainability, compliance and competitiveness. By focusing on environmental stewardship, fostering positive social impacts and maintaining strong governance structures, organisations can minimise their negative externalities, meet regulatory demands, and appeal to a growing number of ESG-conscious stakeholders. The main aim of this article is to analyse the ESG principles, and present examples of integrating ESG in large and SMEs companies. These organisations were chosen as examples of good practice: Maersk, Nestlé, Toyota, Baltic Marine Bunker and Klaipėdos Nafta. The companies in this article were chosen to show a diverse range of industries and approaches to ESG implementation.
KEY WORDS: *ESG, sustainable development, large organisations, SMEs*.

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Introduction

The ESG principle is a framework system including environmental (E), social (S) and governance (G) principles (Li et al., 2021), and refers to a system of practices that organisations use to reduce negative impacts or improve positive outcomes for the environment, society and governance structures. Tong (2023) revealed that ESG is a set of criteria used by investors to evaluate companies based on their sustainability and ethical impact. ESG principles help to evaluate the potential risks and opportunities associated with sustainable business practices (Shapsugova, 2023). These practices include various strategies, procedures and metrics. Many companies have begun to integrate ESG principles into their operations and overall business strategies. Integrating ESG practices provides companies with the opportunity for sustainable growth, improved reputation and strengthened financial stability. According to Tarmuji et al. (2016), companies are aware that ESG disclosure is critical to portray their good reputation and image in meeting the challenge of green issues to their stakeholders. Trends on disclosing ESG practices in the global data stream have been colossally expanded throughout the years as an exertion of the companies to remain sustainable.

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Additionally, companies that excel in ESG performance possess a deep understanding of the long-term strategic challenges within their industries. Managers at these companies are capable of steering their organisations with a focus on long-term objectives. These businesses make the critical decisions needed to secure their success and sustainability over extended periods (Greenwald, 2010). According to research conducted by Lubin and Esty (2021), investors are increasingly paying attention to ESG factors, which forces businesses to adapt to society's demands. However, at the beginning of the ESG trend, Milton Friedman (1970) took a critical view, arguing that the sole responsibility of business is to maximise profits for shareholders, not to achieve social or environmental goals. Although many contemporary scholars refute Friedman's views, his approach continues to influence certain sectors where short-term profits are more important than long-term sustainability (Dow et al., 2021).

Numerous researchers have analysed the ESG principles in different contexts. Holliday et al. (2017) revealed that ESG principles allow companies to manage risks more effectively, particularly in the context of environmental and social challenges. For example, Husted and Allen (2007) note that ESG implementation often requires firms to rely on external audits or ratings, which can be inconsistent or lack standardisation across industries. Some authors note that inconsistencies in ESG ratings, as highlighted by Berg et al. (2022), pose challenges for both investors and companies to accurately assess ESG performance. These discrepancies can lead to the misallocation of resources and investment in companies with inflated ESG scores. Furthermore, as Lo (2023) points out, there is a concern that ESG practices may facilitate 'greenwashing', where fund managers use high turnover rates to appear accountable, which may undermine the integrity of ESG initiatives.

The relationship between ESG and financial performance is also widely debated. But the relationship between ESG and financial performance remains contested. While some studies, such as those by Eccles et al. (2014) and Roszkowska-Menkes (2021), suggest that strong ESG performance can enhance profitability through cost reduction and improved efficiency, the meta-analysis by Revelli and Viviani (2014) indicates that these financial benefits are not universally guaranteed. The profitability of ESG initiatives appears to depend on market conditions and specific implementation strategies. Furthermore, as Lo (2023) points out, ESG investing aims to create value for all stakeholders, shifting the focus beyond solely maximising shareholder profits.

The ESG principles are also closely linked to the UN's 17 Sustainable Development Goals (SDGs), which aim to address global challenges such as poverty, inequality and climate change. According to the research by Sachs et al. (2016), companies that integrate ESG into their operations make a significant contribution to the achievement of the SDGs such as SDG 7 (Affordable and Clean Energy) and SDG 12 (Responsible Consumption and Production). However, Gupta and Vegelin (2016) emphasise that many companies use the SDGs as a marketing tool and not as a real commitment to global society, which reduces the effectiveness of their implementation. This requires stronger regulation and monitoring to ensure that companies' contributions to the SDGs are meaningful.

Thus, while adopting the ESG principles brings significant benefits, including improved reputation, risk management, financial stability and regulatory compliance, there are also challenges. The high implementation costs, the risk of 'greenwashing', inconsistent ESG ratings and mixed financial results are part of a complex picture. In addition, while the ESG principles are in line with the Sustainable Development Goals, there are questions about their authenticity and impact. For ESG to truly drive sustainable progress, business, investors and policymakers must ensure that their implementation is real and not symbolic.

The article raises the problematic question: how do organisations integrate the ESG principles into their operations?

The aim of the article is to analyse the ESG principles, and present examples of integrating ESG into large and SME companies.

Research methods: literature analysis, systematisation, summarising and comparison of scientific literature sources. We choose to analyse the scientific literature and provide examples of how large and SME companies integrate ESG into their operations. In the theoretical study, we revealed what principles constitute ESG, and why it is important for companies to integrate ESG into their operations. When analysing examples of good practice, we chose to compare large and medium-size companies, and their interest in integrating ESG into their operations. The following organisations were selected as examples of good practice: Maersk, Nestlé and Toyota were chosen to represent trends in sustainability among large corporations, using their financial and technical resources to set ambitious goals such as carbon neutrality and supply chain management. These firms influence global markets and demonstrate the power of large-scale ESG initiatives. In contrast, SMEs like Baltic Marine Bunker and Klaipėdos Nafta highlight how smaller businesses can innovate and adapt ESG practices despite limited resources. These companies exemplify how agility and targeted sustainability efforts, such as cleaner technologies and ethical sourcing, can make a significant impact.

1. Literature review on ESG principles

As has already been mentioned, ESG includes environmental (E), social (S) and governance (G) principles. In the following, we will discuss these principles and the advantages of applying ESGs.

The environmental component of ESG focuses on the impact that businesses have on the environment, including their contributions to minimise environmental harm, by addressing issues such as climate change, carbon emissions, pollution, waste management, energy and water efficiency, biodiversity preservation and deforestation (Radzi, 2023). This also involves assessing environmental risks that may affect a company's financial performance, and understanding how those risks are managed (Fuadah, 2023; Atif et al., 2022). Every business, regardless of its size or industry, consumes energy and resources, and impacts the environment, while also being influenced by environmental changes (Heinisz et al., 2019). For example, companies could face financial penalties for failing to comply with regulations, such as those related to wastewater disposal (Fuadah, 2023; Atif et al., 2022). According to Lo (2023), for an organisation to achieve high E scores, it must demonstrate a strong performance across multiple categories, such as obtaining accreditation for its environmental management system.

Meadowcroft (2009) revealed that businesses must adopt sustainable practices quickly to mitigate the risks posed by climate change. While transitioning to more environmentally friendly practices often leads to lower operating costs and enhanced reputations, Andrews (2015) points out that the upfront costs of adopting green technologies can be prohibitive for small and medium-size enterprises (SMEs). Large companies may benefit from economies of scale when implementing renewable energy sources, but smaller businesses often face financial challenges. Therefore, the benefits of the adoption of ESG may not be evenly distributed across different business sectors.

The social dimension of ESG focuses on a company's approach to people and relationships. In addition, social factors are related to the company's cooperation with the community, including ensuring employee health and safety, and product safety. This includes aspects such as customer satisfaction, data privacy and security, the promotion of gender diversity, and employee engagement (Radzi, 2023), and also workers' rights and participation in social philanthropy (Fuadah, 2023; Atif et al., 2022). Social criteria specifically relate to the relationships a company fosters, and its reputation in the communities in which it operates. These factors include employment relations, diversity and inclusion. Every business operates in a broader, more diverse societal context (Heinisz et al., 2019). According to Roszkowska-Menkes (2021), strengthening these relationships can strengthen a company's competitive advantage by promoting a positive image. However, Banerjee (2008) criticises many corporate social responsibility (CSR) efforts, arguing that they often prioritise improving public perception over creating real social impact. As was noted by Delmas and Burbano (2011), the problem of 'greenwashing' remains when companies overstate their sustainability initiatives, in order to attract consumers, without implementing significant changes.

Governance within the ESG framework focuses on corporate ethics, transparency and decision-making processes, all of which are vital for attracting investors and ensuring company stability. This pillar outlines best practices for managing a business, including the composition of the board, audit committee structure, bribery and corruption prevention, executive remuneration, lobbying, political contributions, and whistleblower programmes (Radzi, 2023). Governance also encompasses factors like board independence, diversity, shareholder rights, and transparency in information disclosure. Investors and stakeholders seek clarity on issues such as potential conflicts of interest, the strength of governance systems, and transparency in accounting practices (Fuadah, 2023; Atif et al., 2022). Governance represents the internal system of practices, controls and procedures a company adopts in order to govern itself, ensure legal compliance, make effective decisions, and meet stakeholder needs. As legal entities, all companies require governance (Heinisz et al., 2019). Bhattacharya et al. (2004) note that firms with robust governance structures tend to outperform over time. However, Jensen (2010) cautions that overemphasising managerial performance may hinder innovation and reduce profitability, especially in industries that rely on agility and rapid decision-making.

Companies use ESG strategically to address sustainability-related challenges (Radzi, 2023). Lo (2023) noted that ESG faces significant jeopardy when it breaches governmental regulations. Investors and the public are fully cognisant of the detrimental impact on the economy that can arise from the improper use of ESG principles. Based on Tong (2023), companies that demonstrate strong ESG practices are often viewed as more responsible and sustainable, which can enhance their reputation and increase brand value. These practices can also help attract investors, retain employees and build customer loyalty. Moreover, robust ESG efforts can benefit the communities in which companies operate, by supporting social and environmental sustainability. According to some authors (Radzi, 2023), ESG practices are closely related to corporate social responsibility (CSR) and socially responsible investing (SRI). In today's dynamic business environment, companies that do not practise SRI risk the loss of loyal customers, a decline in sales, and reputational damage. ESG data is valuable to investors because it is a key complement to CSR financial information. Both corporate managers and investors are increasingly paying attention to ESG due to its direct impact on corporate value, performance and reputation. A comprehensive ESG report provides transparency and insights into performance, helps strengthen stakeholder engagement, improves corporate reputation, and strengthens relationships with stakeholders, especially employees and customers.

2. Examples of integrating ESG into organisations

Environmental, Social and Governance (ESG) principles have become a cornerstone of sustainable business practices across sectors, influencing investment decisions, regulatory frameworks, and corporate strategies. The global push for sustainability, driven by the need to meet the United Nations' Sustainable Development Goals (SDGs), has led companies to integrate ESG into their core operations. However, the approaches taken by large corporations, consulting firms, and small and medium-size enterprises (SMEs) vary significantly. These differences are largely due to variations in scale, resources, operational environments, and the ability to respond to both regulatory pressures and stakeholder expectations.

Large corporations, especially those operating in resource-intensive industries, are at the forefront of ESG implementation. With greater access to financial and technical resources, these companies often set ambitious ESG targets, such as carbon neutrality and sustainable supply chain management, to mitigate their environmental impacts and address social responsibilities (Eccles, Ioannou, Serafeim, 2017). Many large corporations, including those in the port and logistics sectors, have dedicated ESG teams responsible for managing sustainability initiatives. These companies often publish detailed annual sustainability reports, which outline their progress on various ESG goals. For example, in its latest sustainability report, a leading global shipping company outlined its strategy to transition towards carbon neutrality by 2050. This strategy involves substantial investment in low-emission technologies, renewable energy and the digitalisation of supply chain operations to reduce scope 1, 2 and 3 emissions (Maersk, 2023). In a similar vein, Nestlé has launched comprehensive sustainability initiatives focused on reducing plastic waste and water usage (Nestle, 2023), while Toyota has led the auto industry in developing hybrid and electric vehicles to lower emissions (Toyota, 2021). Moreover, large corporations frequently collaborate with external partners and stakeholders to enhance their ESG performance. Partnerships with government organisations, non-governmental organisations (NGOs) and industry coalitions allow these companies to leverage shared expertise and drive systemic change. A notable example is the Science Based Targets initiative (SBTi), which many large corporations have joined to ensure their decarbonisation efforts align with climate science (SBTi, 2022).

However, despite these advantages, large corporations face challenges in ensuring consistency and accountability across their vast global operations. In some cases, initiatives such as blockchain-based supply chain transparency platforms have been discontinued due to insufficient industry-wide adoption (Maersk, 2022). This highlights the difficulty of achieving collaboration on the required scale, even for industry leaders. In addition to environmental goals, the social dimension of ESG is gaining attention. Companies are increasingly focusing on improving working conditions, ensuring fair labour practices, and supporting the communities in which they operate. One such initiative by a leading port operator involves a global programme aimed at enhancing local communities' welfare, reducing workplace incidents, and providing educational opportunities for port workers. These programmes align with SDG 8 (Decent Work and Economic Growth), and reflect growing corporate responsibility towards social governance (DP World, 2021).

Consulting firms play a critical role in facilitating ESG integration for companies of all sizes. Their expertise helps businesses navigate complex sustainability frameworks, assess risks, and develop tailored ESG strategies. Consulting firms often work closely with large corporations, guiding them through ESG reporting requirements, regulatory compliance and stakeholder engagement. These firms are instrumental in helping companies measure and disclose their environmental impact. For example, many port operators and logistics firms have enlisted consulting firms to implement the Global Reporting Initiative (GRI) standards, which provide a globally recognised framework for sustainability reporting. These reports enable companies to transparently communicate their ESG performance to investors, regulators and other stakeholders (PwC, 2022). Additionally, consulting firms often facilitate the adoption of the Task Force on Climate-Related Financial Disclosure (TCFD) recommendations, which focus on the financial risks associated with climate change (TCFD, 2022).

As well as reporting, consulting firms are also at the forefront of driving technological innovation in ESG practices. They help companies integrate digital tools, such as blockchain and artificial intelligence, into their supply chains to enhance transparency and efficiency. For example, consulting firms have been instrumental in promoting digital solutions that optimise logistics operations and reduce carbon emissions, particularly in the shipping industry. These innovations align with the growing demand for sustainable and resilient supply chains, as is emphasised by the World Economic Forum's studies on supply chain resilience (World Economic Forum, 2022). Nevertheless, consulting firms also face challenges in their ESG work. While they provide valuable tools and insights, the effectiveness of their recommendations often depends on the willingness and capacity of the client companies to implement them. This is particularly evident in sectors like maritime logistics, where entrenched operational practices can be difficult to overhaul, and where the adoption of innovative solutions may face resistance from key stakeholders (BCG, 2021).

Small and medium-size enterprises (SMEs) are increasingly recognising the importance of integrating ESG principles into their business models. However, the ESG journey for SMEs is often more complex due to limited resources and a lack of specialised expertise. Unlike large corporations, SMEs typically do not have dedicated ESG teams, and their sustainability efforts are often led by small management teams leveraging multiple priorities (European Commission, 2021).

Despite these challenges, SMEs demonstrate a remarkable ability to innovate and adapt. In the port industry, Lithuanian SMEs are notable examples of how smaller companies can make a significant impact through targeted sustainability initiatives. For instance, several SMEs involved in ship design and fuel services are leading the way in developing energy-efficient technologies and introducing alternative fuels to reduce carbon emissions (Klaipėdos Nafta, 2022). These innovations are driven by the need to comply with international maritime regulations, such as the International Maritime Organisation's (IMO) decarbonisation goals, which mandate that shipping emissions must be cut by 50% by 2050 (IMO, 2023). Unilever, for instance, has been a leader in promoting sustainability across its supply chains, by working with smaller suppliers to improve their environmental practices (Unilever, 2021). This collaborative approach helps SMEs overcome resource barriers, and offers them access to technical expertise and global markets. Ensuring that sustainability practices are implemented across entire value chains, SMEs often benefit from their agility and the lack of complex organisational structures, enabling them to respond quickly to market demands and regulatory changes. This flexibility is particularly advantageous in industries like logistics, where the ability to innovate and adapt quickly can provide a competitive edge. Lithuanian SMEs in the engineering and maritime sectors have embraced digitalisation to streamline their operations, reduce costs and minimise environmental impacts. Such practices have also been incentivised by government initiatives aimed at promoting green technologies and reducing the carbon footprint of the transport sector (European Commission, 2021).

Nevertheless, SMEs face significant challenges in scaling their ESG efforts. Unlike large corporations, they often lack the financial capacity to invest in cutting-edge technologies or to hire consultants to guide their ESG strategies. Furthermore, SMEs tend to struggle with ESG reporting and compliance, as they may not have the necessary internal systems in place to track and disclose their sustainability performance. The ESG strategies employed by large corporations and SMEs reveal key contrasts, but also potential synergies that could drive more widespread sustainability in the global economy. The differences are largely shaped by the size of the organisations, their access to financial and technical resources, their ability to navigate regulatory environments, and their overall impact on supply chains and communities.

The ESG approaches of large corporations and SMEs present clear differences, but also opportunities for collaboration. Large corporations often have the financial and technical resources to set ambitious sustainability targets, such as carbon neutrality and comprehensive supply chain management (Maersk, 2022). These companies can invest in research and development (R&D) to advance new technologies and processes, giving them an edge in ESG implementation. However, their operational complexity across diverse markets can make it difficult to uniformly enforce ESG policies, especially in regions with less stringent regulations (Roszkowska-Menkes, 2021).

In contrast, SMEs are more agile and able to respond quickly to regulatory changes and market demands. Their smaller organisational structure enables faster decision-making and innovation in areas like energy efficiency or waste reduction (OECD, 2010). However, SMEs face significant challenges due to resource constraints and the lack of specialised ESG teams. As a result, their efforts often depend on management juggling multiple priorities, which can limit the depth and effectiveness of their sustainability strategies (European Commission, 2021).

Despite these challenges, synergies exist between large corporations and SMEs. Large firms can influence their supply chains by requiring smaller suppliers to adopt sustainable practices, offering technical assistance, and sharing knowledge. Such collaborations help SMEs bridge the gap in resources and expertise, enabling them to meet ESG standards more effectively. Consulting firms and governmental programmes also play an essential role in supporting SMEs with scalable solutions for sustainable development (PwC, 2022). The company examples presented demonstrate how large corporations and SMEs contribute to sustainability, each leveraging their unique strengths.

Conclusion

ESG stands for Environmental, Social and Governance, and it refers to a set of standards used to evaluate a company's performance and sustainability. These factors have become crucial in how businesses are judged by investors, regulators, customers and other stakeholders. Companies that embrace ESG are better equipped to manage risks, meet stakeholder expectations, attract talent, and create long-term value. Ignoring ESG can result in missed opportunities, regulatory issues and reputational harm, while integrating it into core business strategies can drive sustainable growth and success.

The comparative analysis of ESG strategies in large corporations and SMEs reveals both challenges and opportunities. While large corporations benefit from their vast resources and global reach, they face difficulties in maintaining consistent sustainability efforts across complex, multinational operations. SMEs, on the other hand, are more flexible, but struggle with resource limitations and compliance challenges. Collaborations between large corporations and SMEs, as well as support from consulting firms and government initiatives, offer a path forward for the more widespread adoption of ESG principles. By sharing knowledge and aligning sustainability goals across value chains, both large corporations and SMEs can contribute meaningfully to global sustainability objectives.

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APLINKOSAUGOS, SOCIALINIŲ IR VALDYMO (ASV) PRINCIPŲ INTEGRAVIMAS Į ORGANIZACIJŲ VEIKLĄ

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Santrauka

Aplinkos apsaugos, socialiniai ir valdymo (ASV) principai tapo neišvengiama būtinybe visuose sektoriuose, kurie susiję su investiciniais sprendimais. ASV principai yra ne tik etikos klausimas, bet ir svarbus ilgalaikį tvarumą bei atsparumą rinkos pokyčiams užtikrinantis veiksnys. Investuotojai vis dažniau atsižvelgia į įmonių veiklos poveikį aplinkai, jų prisiimtą socialinę atsakomybę ir valdymo struktūrą, siekdami mažinti rizikas ir optimizuoti grąžą. Be to, reguliavimo institucijos vis dažniau reikalauja, kad įmonės laikytųsi aukštesnių atsakingumo standartų, skatindamos skaidrumą ir tvarumą, tai tampa konkurenciniu įmonės pranašumu. Pasaulio siekis tapti tvaria organizacija, nulemtas poreikio siekti Jungtinių Tautų darnaus vystymosi tikslų (DVT), paskatino įmones integruoti ASV į savo pagrindines operacijas. Tačiau didelių korporacijų, konsultacinių ir mažų bei vidutinių įmonių (MVĮ) veiklos metodai gerokai skiriasi. Skirtumai daugiausia nulemti masto, išteklių, aplinkos, kurioje veikia įmonė, ir gebėjimo reaguoti į suinteresuotų šalių lūkesčius. Tad šiame darbe keliamas probleminis klausimas, kaip skirtingo tipo organizacijos integruoja ASV į savo veiklą?

Pagrindinis šio straipsnio tikslas: išanalizuoti ASV principus ir pateikti ASV integravimo didelėse ir MVĮ įmonėse pavyzdžius.

Tyrimo metodai: literatūros analizė, mokslinės literatūros šaltinių sisteminimas, apibendrinimas ir palyginimas. Pasirinkome analizuoti mokslinę literatūrą ir pateikti pavyzdžių, kaip didelės įmonės ir MVĮ integruoja ASV į savo veiklą. Teoriniame tyrime aptarėme ASV principus ir atskleidėme, kodėl įmonėms svarbu juos integruoti į savo veiklą. Analizuodami gerosios praktikos pavyzdžius pasirinkome palyginti dideles bei mažas ir vidutines įmones, jų siekį integruoti ASV į savo veiklą. Kaip gerosios praktikos pavyzdžiai, atstovaujantys tvarumo tendencijoms, pasirinktos šios didžiulės organizacijos: „Maersk“, „Nestlé“ ir „Toyota“, darančios poveikį pasaulio rinkoms bei demonstruojančios didelio masto ASV iniciatyvų galią. Ir priešingai – MVĮ, tokios kaip „Baltic Marine Bunker“ ar „Klaipėdos nafta“, pabrėžia, kaip mažesnės įmonės diegia naujoves ir pritaiko ASV praktiką, nepaisant turimų ribotų išteklių.

Rezultatai ir išvados. Didelės organizacijos veikia pramonės šakose, kur būtini didžiuliai ištekliai. Turėdamos didesnę prieigą prie finansinių ir techninių išteklių, šios įmonės dažnai nusistato ambicingus ASV tikslus, pvz., anglies dioksido neutralumą ir tvarų tiekimo grandinės valdymą, siekdamos sušvelninti savo poveikį aplinkai ir spręsti socialines problemas. Daugelis didelių korporacijų, įskaitant uosto ir logistikos sektorius, suburia specialias ASV komandas tvarumo iniciatyvoms vykdyti. Šios įmonės dažnai skelbia išsamias metines tvarumo ataskaitas, kuriose apibendrinama jų padaryta pažanga siekiant įvairių ASV tikslų. Be to, didelės korporacijos dažnai bendradarbiauja su išoriniais partneriais ir suinteresuotomis šalimis, siekdamos gerinti savo ASV rezultatus.

Konsultacinės įmonės atlieka svarbų vaidmenį, siekdamos palengvinti ASV integraciją įvairaus dydžio įmonėms. Jų patirtis leidžia įmonėms naršyti sudėtingose tvarumo sistemose, įvertinti riziką ir kurti pritaikytas ASV strategijas. Konsultacinės įmonės dažnai glaudžiai bendradarbiauja su didelėmis korporacijomis, laikydamosi ASV ataskaitų teikimo reikalavimų, teisės aktų ir remdamosi suinteresuotų šalių dalyvavimu. Šios įmonės padeda įvertinti ir atskleisti poveikį aplinkai. Pavyzdžiui, daugelis uostų operatorių ir logistikos įmonių samdo konsultacines įmones, kad šios įgyvendintų Visuotinio atskaitingumo iniciatyvos (angl. GRI) standartus, kurie sudaro pasauliniu mastu pripažintą tvarumo ataskaitų teikimo sistemą. Šios ataskaitos leidžia įmonėms skaidriai pranešti apie savo ASV rezultatus investuotojams, reguliavimo institucijoms ir kitoms suinteresuotoms šalims (PwC, 2022).

Mažos ir vidutinės įmonės (MVĮ) vis labiau pripažįsta ASV principų integravimo į savo verslo modelius svarbą. Tačiau šioms įmonėms dažnai gerokai sudėtingiau integruoti ASV į savo veiklą dėl turimų ribotų išteklių ir specialių žinių trūkumo. Skirtingai nei didelėse korporacijose, MVĮ paprastai neturi specialių ASV komandų, o jų tvarumo iniciatyvas dažnai vykdo nedidelės vadovų komandos, išskiriančios tik kelis prioritetus (Europos Komisija, 2021).

Nepaisant kylančių iššūkių, MVĮ siekia diegti naujoves ir pritapti rinkoje. Uosto pramonėje Lietuvos MVĮ yra ryškūs pavyzdžiai, kaip nedidelės įmonės gali daryti reikšmingą poveikį imdamosi tikslinių tvarumo iniciatyvų. Pavyzdžiui, kelios MVĮ, užsiimančios laivų projektavimu ir kuro paslaugomis, pirmauja kurdamos energiją taupančias technologijas ir alternatyvius degalus, kad sumažintų anglies dvideginio išmetimą (Klaipėdos nafta, 2022).

Didelių korporacijų bei MVĮ ASV metodai gerokai skiriasi, vis dėlto jos gali bendradarbiauti. Didelės korporacijos dažnai turi finansinių ir techninių išteklių, tad gali išsikelti ambicingus tvarumo tikslus, tokius kaip anglies dioksido neutralumas ir visapusiškas tiekimo grandinės valdymas (Maersk, 2022). Jos gali investuoti į mokslinius tyrimus ir plėtrą (MTEP), siekdamos tobulinti technologijas ir procesus, kad suteiktų jiems pranašumą įgyvendinant ASV. Tačiau dėl jų veiklos sudėtingumo įvairiose rinkose gali būti sudėtinga vykdyti vienodą ASV politiką, ypač regionuose, kuriuose griežti reglamentai neveikia (Roszkowska-Menkes, 2021).

Priešingai – MVĮ yra dinamiškesnės ir gali greitai reaguoti į reguliavimo pokyčius bei kintančius rinkos poreikius. Mažesnė jų organizacinė struktūra leidžia greičiau priimti sprendimus ir imtis naujovių tokiose srityse kaip energijos vartojimo efektyvumas ar atliekų mažinimas (OECD, 2010). Tačiau MVĮ kyla dideli iššūkiai dėl ribotų išteklių ir specializuotų ASV komandų stokos. Tad jų pastangos dažnai priklauso nuo to, ar vadovybė derina kelis prioritetus, kas gali riboti jų tvarumo strategijų nuoseklumą ir veiksmingumą (Europos Komisija, 2021).

Nepaisant minėtų iššūkių, tarp didelių korporacijų ir MVĮ egzistuoja sinergija. Didelės įmonės gali daryti poveikį savo tiekimo grandinėms, reikalaudamos iš jų taikyti tvarią praktiką, siūlydamos techninę pagalbą ir keisdamosi žiniomis. Toks bendradarbiavimas padeda MVĮ užpildyti išteklių ir kompetencijos spragas, tai leidžia joms laikytis ASV standartų. ASV veiksnių įtraukimas į organizacijų veiklą – būtinas, siekiant ilgalaikio tvarumo, atitikties standartams ir konkurencingumo. Didžiausią dėmesį skirdamos aplinkos priežiūrai, skatindamos teigiamą socialinį poveikį ir išlaikydamos tvirtas valdymo struktūras, organizacijos gali mažinti savo neigiamą išorinį poveikį, tenkinti reguliavimo reikalavimus ir įtraukti vis daugiau ASV svarbą suvokiančių suinteresuotų šalių.

PAGRINDINIAI ŽODŽIAI: *ASV, darnus vystymasis, didelės organizacijos, mažos ir vidutinės įmonės (MVĮ).*

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