

2025

Shaping a Resilient Tomorrow with ESG & AAT

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Arctur d.o.o.

Arctur – About us





Why ESG?

- ESG (Environmental, Social, Governance) is no longer a nice-to-have but a necessity.
- Global regulations, customer expectations, and investor demands are driving change.
- SMEs are key players in sustainability and supply chain transformation.

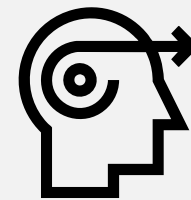


What is ESG?

- **Environmental:** Energy efficiency, waste reduction, sustainable sourcing.
- **Social:** Employee well-being, diversity & inclusion, fair wages.
- **Governance:** Ethical business practices, compliance, risk management.
- Why it matters: **Reduces costs, improves reputation, and ensures long-term business viability.**

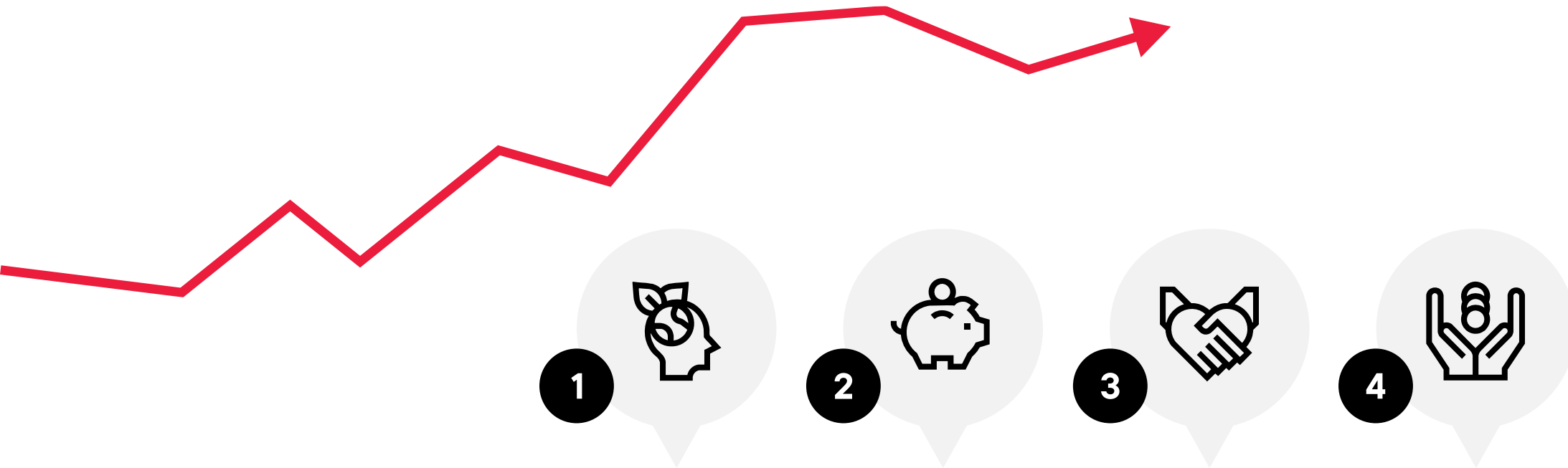
ESG opportunities

- A framework for **guiding responsible business practices**.
- Essential for organizations striving for **long-term sustainability**.
- Ensures **compliance with CSRD** (Corporate Sustainability Reporting Directive).
- Position yourself as a **forward-thinker and a key player** in the industry.



ESG as opportunity

- **Competitive advantage:** Attract eco-conscious consumers & investors.
- **Cost savings:** Reduce waste, lower energy bills, optimize supply chains.
- **Brand trust:** Consumers & B2B clients prefer ESG-compliant businesses.
- **Access to funding:** Many financial institutions favor ESG-driven businesses.



Common ESG challenges

- Data collection and reporting,
- Lack of clear frameworks,
- Regulatory compliance,
- Measuring ESG impact,
- Adapting to technological changes,
- ...



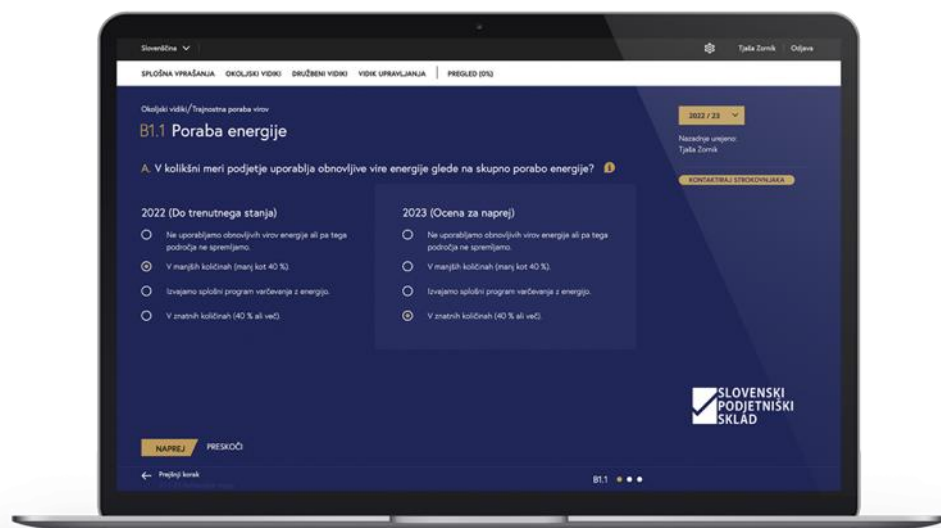
ESG AAT (Assessment & Action Tool)



Empowers companies to:

- Assess their ESG impact with data-driven insights.
- Streamline data collection and reporting processes.
- Enhance sustainability practices with measurable improvements.
- Align with EU regulations and investor expectations.

Example from Slovenia – SPS ESG AAT



- Developed by Arctur in collaboration with the **Slovene Enterprise Fund (SPS)**.
- Tailored to **help small and medium-sized enterprises (SMEs)** and startups assess their ESG practices.
- Focuses on Environmental, Social, and Governance (ESG) indicators.
- Provides a **30-point questionnaire** to evaluate sustainability performance.

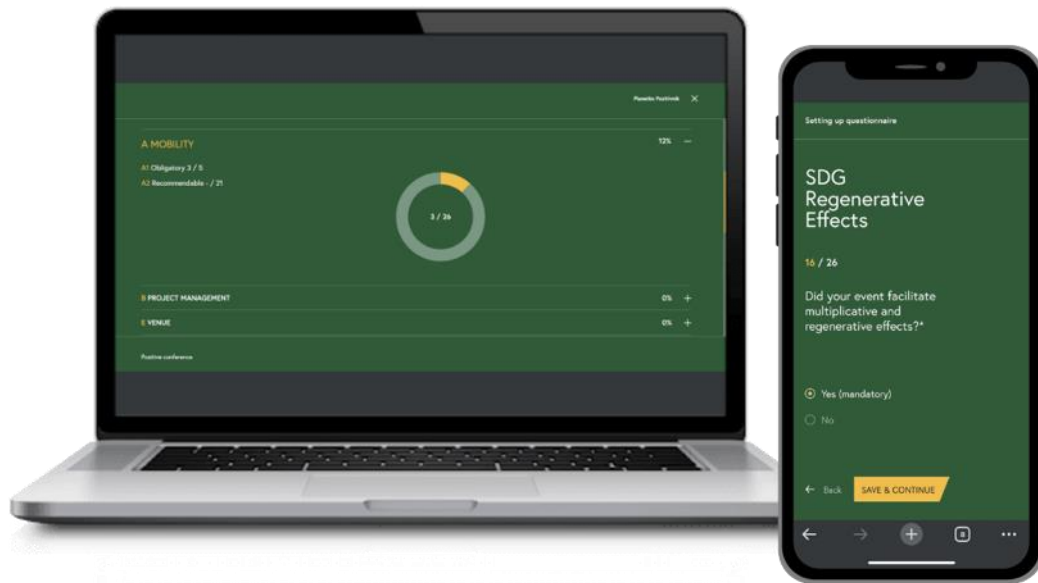
SPS ESG AAT setup process

- SPS launched a **public tender** to help SMEs familiarise themselves with ESG principles and prepare for future implementation.
- **A team of experts**, each specialising in their field, **developed the indicators**, from which questions, answers, and recommendations were created.
- **A Multi-Attribute Decision-Making (MADM)** model was developed based on the weightings of indicators provided by the experts.
- Each step of the process was **consolidated and validated with SPS** to align with their vision.
- The tool was **tested with selected SMEs** to ensure its effectiveness.
- The tool is now **available online** for wider access (in Slovenian).

Key benefits of the SPS ESG AAT

- **First steps:** The indicators have been tailored to be easily answerable, helping SMEs take their first step toward adopting ESG practices.
- **Data-Driven Insights:** Offers actionable feedback to improve ESG practices.
- **Investor and Customer Appeal:** Enhances attraction to ESG-conscious investors and customers.
- **Reputation Enhancement:** Demonstrates commitment to sustainability and responsible business practices.
- Helps businesses align with ESG standards **for long-term success.**

In depth tool – Planet Positive Event (PPE) AAT



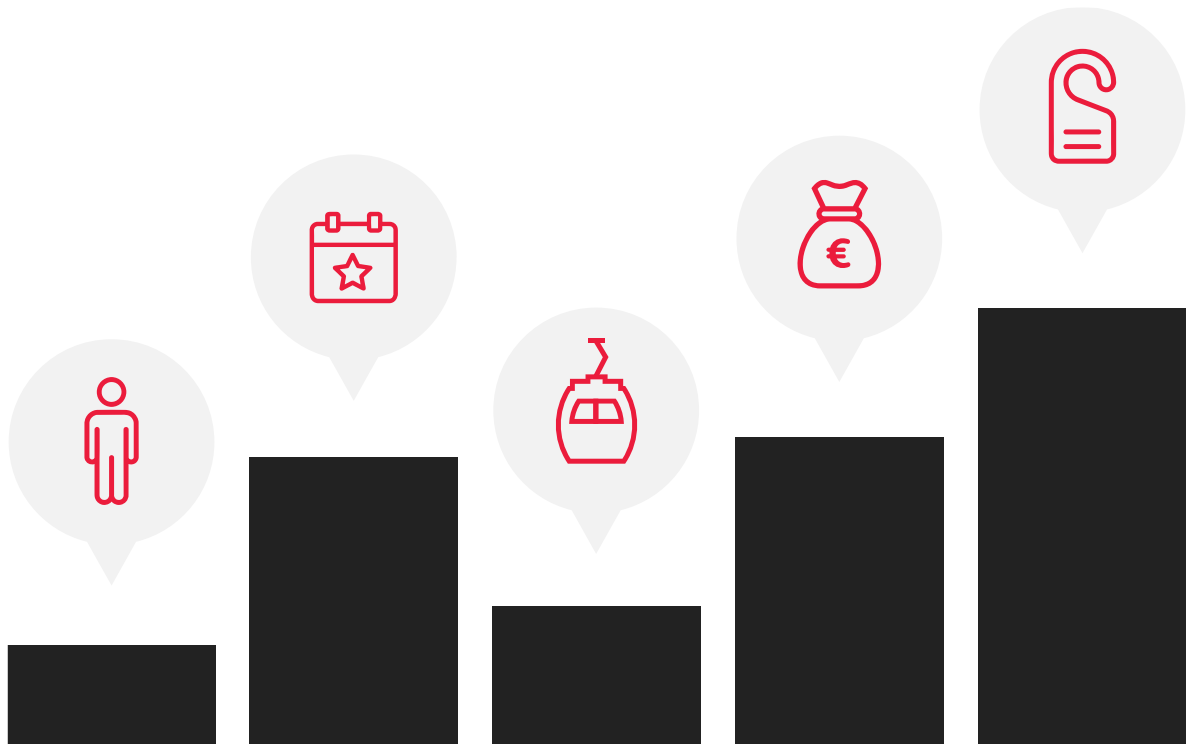
- Assesses **sustainability and environmental impact** of events.
- Calculates **carbon footprint** (Emissions by Scope).
- Provides **sustainability rating** and detailed report.
- Offers external evaluation for **accuracy and improvement**.
- Provides 180 **practical tips** for organizing sustainable events.

Key benefits of PPE AAT

- **Comprehensive Assessment:** Evaluates events using 16 criteria matrices, comprising 94 mandatory and 241 recommended indicators, plus an SDG matrix to measure regenerative ESG effects.
- **Diverse Question Sets:** Offers tailored questionnaires covering various sustainability aspects, including environmental impact, social responsibility, and governance practices.
- **External Assessment:** Incorporates an independent evaluation by certified external assessors to ensure credibility and accuracy in sustainability reporting.
- **Developed By:** A collaboration between Arctur and Toleranca Marketing, combining technological expertise with extensive experience in sustainable event management.

Tools for Data-Driven ESG Progress and Action

- Objectively measure and **monitor current status using data**.
- Advance the maturity of each respondent via **personalised automated reports**.
- Define **actions and take necessary steps**: monitor effectiveness of actions.
- Individualise progress tracking.



Implement your own ESG tool

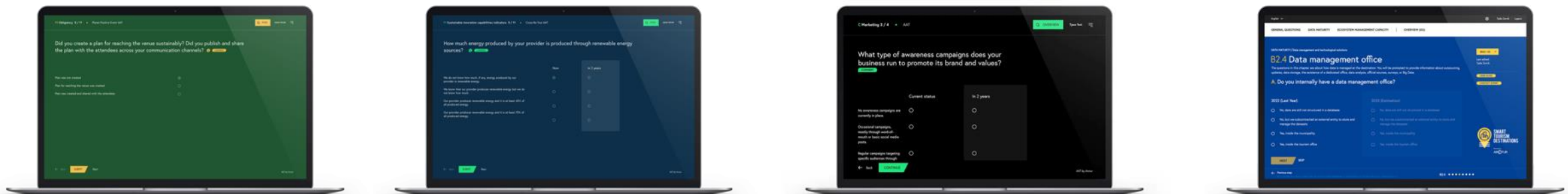
Create the content with a team of experts from Arctur who **have experience in setting up multiple tools** in different sectors.

Digital tool preparation process:

1. Creation of the working group of experts.
2. Selection of indicators with expert group and support of Arctur team.
3. Creation of the data collecting tool and values for the generation of the report.
4. Translation into desired languages if required.
5. Implementation and deployment of the advanced digital tool by Arctur.
6. AAT official launch.

AAT tools

- Planet Positive Event
- Cross-Re-Tour AAT (COSME)
- Phoenix 4.0 Resilience Navigator Tool (COSME)
- Digital Readiness Index (COSME)
- Tourism Impact Model
- Environmental, Social and Governmental AAT
- Smart Destinations Index (EC tender)
- Climate Resilience Tool (BeyondSnow)
- SME's Digital Maturity (DIHS)
- HPC4SME Assessment Tool



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Join the Movement!

AAT helps you transition from compliance to true impact.

Discover how **technology-driven ESG solutions** can drive meaningful change and create a more resilient future.

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