

VSME ESRS ED

VOLUNTARY (DRAFT) ESRS STANDARD FOR SME'S

OBJECTIVE

This standard aims to support micro, small, and medium-sized enterprises with their ESG reporting, thus:

- Contributing to a more sustainable and inclusive economy
- Improving the management of environmental and social issues for competitive growth and long-term resilience
- Providing information to meet the data demand from credit providers and investors
- Meeting the data needs of large companies seeking sustainability information from their suppliers

APPLICABILITY

Voluntarily for Micro, Small and Medium companies, based on **Balance sheet, Turnover, Employees**

MICRO



SMALL



MEDIUM



DISCLOSURES & METRICS

BASIC MODULE

Disclosure B 1 – Basis for Preparation
Disclosure B 2 – Practices for transitioning towards a more sustainable economy

BASIC METRICS ENVIRONMENT

B 3 – Energy and greenhouse gas emissions
B 4 – Pollution of air, water and soil
B 5 – Biodiversity
B 6 – Water
B 7 – Resource use, circular economy & waste management

BASIC METRICS SOCIAL MATTERS

B 8 – Workforce – General characteristics
B 9 – Workforce - Health and Safety
B 10 – Workforce - Remuneration, collective bargaining, and training

BASIC METRICS BUSINESS CONDUCT

DB 11 – Convictions and fines for corruption and bribery

MATERIALITY ASSESSMENT PRINCIPLES

Impact materiality
Financial materiality
Stakeholders & materiality analysis process



(PAT) NARRATIVE DISCLOSURES

POLICIES ACTIONS PLANS

- N 1 – Strategy: business model and sustainability related initiatives
- N 2 – Material sustainability matters
- N 3 – Management of material sustainability matters
- N 4 – Key stakeholders
- N 5 – Governance: responsibilities in relation to sustainability matters



(BP) DISCLOSURES

BUSINESS PARTNERS

- BP 1 – Revenues from certain sectors
- BP 2 – Gender diversity ratio in governance body
- BP 3 – GHG emissions reduction target
- BP 4 – Transition plan for climate change mitigation
- BP 5 – Physical Risks from climate change
- BP 6 – Hazardous waste and/or radioactive waste ratio
- BP 7 – Alignment with internationally recognized instruments
- BP 8 – Processes to monitor compliance and mechanisms to address violations
- BP 9 – Violations of OECD Guidelines for Multinational Enterprises or the UN Guiding Principles
- BP 10 – Work-life balance
- BP 11 – Number of apprentices

3 MODULES

3x modules that the undertaking can choose a/o combine for preparation of its sustainability report

BASIC	PAT	BP
Disclosures B1 Basis B2 Practices	Materiality Analysis	Materiality Analysis
Basic Metrics: B3-B7 Environment B8-B10 Social B11 Business Conduct	Narrative Disclosures: N1-N5 Policies, Actions & Targets	Data Points for lenders, investors and corporate clients.

4 REPORTING OPTIONS

