




Sustainability At A Glance
Voluntary Sustainability Reporting
Standard for non-listed SMEs (VSME
Standard)

As at 17 July 2025



The background of the slide is an underwater photograph. It shows a vibrant coral reef in the foreground, with various types of coral in shades of brown, orange, and green. Numerous small fish are swimming in the clear blue water above the reef. Sunlight rays penetrate the water from the top, creating a bright, hazy effect. The overall scene is a healthy and thriving marine ecosystem.

Sustainability At a Glance - Voluntary Sustainability Reporting Standard for non-listed SMEs (SAAG-VSME) has been compiled to assist in gaining a high-level overview of Voluntary Sustainability Reporting Standard for non-listed SMEs (VSME Standard).

SAAG-VSME includes VSME Standard released as of December 2024.

SAAG-VSME summarises the disclosure requirements of EFRAG VSME Standard, together with certain definitions. SAAG-VSME does not include the basis for conclusions.

Readers should refer to the full text of the standards for further information.

Other sustainability reporting resources may be accessed at [BDO's IFRS and Corporate Reporting site](#).

VSME Standard

DEFINITIONS AND ACRONYMS

- ▶ **Activity data:** Corresponds to the quantity of fuel consumed. It may be expressed in energy units (e.g. MWh), volume (e.g. m³ or l) or mass (e.g. tonnes or kg.), which can be accessed by the entity by reviewing fuel purchase receipts or utility bills.
- ▶ **Affected communities:** People or group(s) living or working in the same geographical area that have been or may be affected by a reporting undertaking's operations or through its upstream and downstream value chain. Affected communities can range from those living adjacent to the undertaking's operations (local communities) to those living at a distance. Affected communities include actually and potentially affected indigenous peoples.
- ▶ **Biodiversity sensitive area:** Biodiversity sensitive areas include: Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas ('KBAs'), as well as other protected areas, as referred to in Appendix D of Annex II to Commission Delegated Regulation (EU) 2021/2139.
- ▶ **Climate change adaptation:** The process of adjustment to actual and expected climate change and its impacts.
- ▶ **Collective bargaining:** All negotiations which take place between an employer, a group of employers or one or more employers' organisations, on the one hand, and one or more trade unions or, in their absence, the representatives of the workers duly elected and authorised by them in accordance with national laws and regulations, on the other, for: i) determining working conditions and terms of employment; and/or ii) regulating relations between employers and workers; and/or regulating relations between employers or their organisations and a workers' organisation or workers' organisations.
- ▶ **Consumers:** Individuals who acquire, consume or use goods and services for personal use, either for themselves or for others, and not for resale, commercial or trade, business, craft or profession purposes.
- ▶ **Employee:** An individual who is in an employment relationship with the undertaking according to national law or practice.
- ▶ **Emission factors (EF):** Quantifies how much GHG is emitted per unit of activity. The emission factors frequently take into account the GWP of the GHG, in which case the entity does not need to consider the latter.
- ▶ **Employees:** An individual who is in an employment relationship with the undertaking according to national law or practice.
- ▶ **End-users:** Individuals who ultimately use or are intended to ultimately use a particular product or service.
- ▶ **Gross greenhouse gas (GHG) emissions:** GHG emissions are total GHG emissions released by the undertaking into the atmosphere, without considering any deductions for carbon removals or other adjustments.
- ▶ **Global warming potential (GWP):** Quantifies the impact of the given GHG on the climate compared to an equivalent unit of carbon dioxide.



Effective Date

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DEFINITIONS AND ACRONYMS

- ▶ **Impact:** Impact refers to the effect an organisation has or could have on the economy, environment, and people, including effects on their human rights, as a result of the organisation's activities or business relationships. The impacts can be actual or potential, negative or positive, short-term or long-term, intended or unintended, direct or indirect, and reversible or irreversible. These impacts indicate the organisation's contribution, negative or positive, to sustainable development. The impacts on the economy, environment, and people are interrelated. The organisation's impacts on the environment refer to the impacts on living organisms and non-living elements, including air, land, water, and ecosystems. An organisation can have an impact on the environment through, for example, its use of energy, land, water, and other natural resources. The organisation's impacts on people refer to the impacts on individuals and groups, such as communities, vulnerable groups, or society. This includes the impacts the organisation has on people's human rights. An organisation can have an impact on people through, for example, its employment practices (e.g. the wages it pays to employees), its supply chain (e.g. the working conditions of workers of suppliers), and its products and services (e.g. their safety or accessibility).
- ▶ **Land-use (change):** The human use of a specific area for a certain purpose (such as residential; agriculture; recreation; industrial, etc.). Influenced by land cover (grass, asphalt, trees, bare ground, water, etc.). Land-use change refers to a change in the use or management of land by humans, which may lead to a change in land cover.
- ▶ **Location-based Scope 2 emissions:** Emissions from electricity, heat, steam and cooling purchased or acquired and consumed by the reporting company, calculated using the location-based 'allocating' method, which allocates generator emissions to end-users. They reflect the average emissions intensity of grids on which the energy consumption occurs and uses mostly grid-average emission factor data. Typical sources of Scope 2 emissions relate to any equipment that consumes electricity (electrical engines, lights, buildings, etc.), heat (heating in industrial processes, buildings, etc.), steam (industrial processes) and cooling (industrial processes, buildings, etc.).
- ▶ **Nature-oriented area:** A "nature-oriented area" is an area dedicated primarily to nature preservation or restoration. They can be located on-site and include elements like roof, façade, water drainages designed, to promote biodiversity. Nature-oriented areas can also be located outside the organisation site provided that the area is owned or (co-) managed by the organisation and is primarily dedicated to promoting biodiversity. (Adapted from EMAS regulation).
- ▶ **NACE:** Nomenclature statistique des Activités économiques dans la Communauté Européenne are classifications of economic activities used in the European Union providing a standardised framework for classifying economic activities into sectors, enabling comparability and a common understanding among the various EU countries.
- ▶ **Near (Biodiversity Sensitive Area):** Near, in the context of B5 - Biodiversity, shall refer to an area that is (partially) overlapping or adjacent to a biodiversity sensitive area.
- ▶ **Own workforce/ own workers:** Employees who are in an employment relationship with the undertaking ('employees') and non-employees who are either individual contractors supplying labour to the undertaking ('self-employed people') or people provided by undertakings primarily engaged in 'employment activities' (NACE Code N78).
- ▶ **Recordable work-related accident/Recordable work-related injury or ill health:** A work-related accident is an event that leads to physical or mental harm therefore to injury or ill health. It happens whilst engaged in an occupational activity or during the time spent at work. Recordable means diagnosed by a physician or other licensed health care professionals. Work-related injury or ill health can result in any of the following: death, days away from work, restricted work or transfer to another job, medical treatment beyond first aid or loss of consciousness. Injuries that do not require medical treatment beyond first aid are generally not recordable.

VSME Standard



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DEFINITIONS AND ACRONYMS

- ▶ **Recycling:** Any recovery operation by which waste materials are reprocessed into products, materials or substances whether for the original or other purposes. It includes the reprocessing of organic material but does not include energy recovery and the reprocessing into materials that are to be used as fuels or for backfilling operations.
- ▶ **Renewable energy:** Energy from renewable non-fossil sources, namely wind, solar (solar thermal and solar photovoltaic) and geothermal energy, ambient energy, tide, wave and other ocean energy, hydropower, biomass, landfill gas, sewage treatment plant gas, and biogas.
- ▶ **Site:** The location of one or more physical installations. If there is more than one physical installation from the same or different owners or operators and certain infrastructure and facilities are shared, the entire area where the physical installation are located may constitute a site.
- ▶ **Time horizons:** When preparing its sustainability report, the undertaking shall adopt the following time horizons:
 - for the short-term time horizon, one year;
 - for the medium-term time horizon, from two to five years; and
 - for the long-term time horizon, more than five years.
- ▶ **Value chain:** The full range of activities, resources and relationships related to the undertaking's business model and the external environment in which it operates. A value chain encompasses the activities, resources and relationships the undertaking uses and relies on to create its products or services from conception to delivery, consumption and end-of-life. Relevant activities, resources and relationships include:
 - those in the undertaking's own operations, such as human resources;
 - those along its supply, marketing and distribution channels, such as materials and service sourcing and product and service sale and delivery; and
 - the financing, geographical, geopolitical and regulatory environments in which the undertaking operates. Value chain includes actors upstream and downstream from the undertaking. Actors upstream from the undertaking (e.g. suppliers) provide products or services that are used in the development of the undertaking's products or services. Entities downstream from the undertaking (e.g. distributors, customers) receive products or services from the undertaking.
- ▶ **Water withdrawal:** The sum of all water drawn into the boundaries of the undertaking from all sources for any use over the course of the reporting period.
- ▶ **Water consumption:** The amount of water drawn into the boundaries of the undertaking (or facility) and not discharged back to the water environment or a third party over the course of the reporting period.

DEFINITIONS AND ACRONYMS

- ▶ **Workers in the value chain:** An individual performing work in the value chain of the undertaking, regardless of the existence or nature of any contractual relationship with the undertaking. In the ESRS, the scope of workers in the value chain include all workers in the undertaking's upstream and downstream value chain who are or can be materially impacted by the undertaking. This includes impacts that are connected to the undertaking's own operations, and value chain, including through its products or services, as well as through its business relationships. This includes all workers who are not in the scope of 'Own Workforce' ('Own Workforce' includes people who are in an employment relationship with the undertaking ('employees') and non-employees who are either individual contractors supplying labour to the undertaking ('self-employed people') or people provided by undertakings primarily engaged in employment activities (NACE Code N78).

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OBJECTIVE OF VSME STANDARD, APPLICABILITY, STRUCTURE AND PRINCIPLES FOR THE PREPARATION OF THE SUSTAINABILITY REPORT

OBJECTIVE OF VSME STANDARD

- ▶ The objective of Voluntary SME Standard (VSME) Standard is to support micro-, small-, and medium-sized entities in providing sustainability information to large entities, banks, and investors to meet their data requirements, improving the management of environmental and social challenges, and contributing to a more sustainable and inclusive economy.

WHICH ENTITIES IT APPLIES TO

- ▶ VSME Standard is voluntary and applies to companies whose securities are not traded on a regulated market in the European Union.
- ▶ According to Article 3 of Directive 2013/34/EU, there are three categories of small- and medium-sized entities:

1. Micro entities are those not exceeding two of the following thresholds:

- Balance sheet total: ≤ €450,000
- Net turnover: ≤ €900,000
- Average number of employees: ≤ 10

2. Small entities are those not exceeding two of the following thresholds:

- Balance sheet total: ≤ €5 million
- Net turnover: ≤ €10 million
- Average number of employees: ≤ 50

3. Medium entities are those not exceeding two of the following thresholds:

- Balance sheet total: ≤ €25 million
- Net turnover: ≤ €50 million
- Average number of employees: ≤ 250

- ▶ These entities are not covered by the CSRD, however are encouraged to use the VSME Standard.

- ▶ The VSME Standard is proportionate to main characteristics of micro-, small-, and medium-sized entities, allowing micro-entities to use only specific parts of the VSME Standard, which should be complied with in its entirety based on module [more about this later on this slide] chosen as long as disclosure is applicable to the entity's circumstances.

STRUCTURE OF VSME STANDARD

BASIC MODULE

Minimum requirement for all entities covered by the VSME Standard, focusing on essential disclosures.

Includes disclosures on:

- ▶ B1: Basis for preparation
- ▶ B2: Practices, policies, and future initiatives for sustainability
- ▶ B3-B11: Various environmental, social, and governance related basic metrics

COMPREHENSIVE MODULE

- ▶ C1-C9: Includes additional data points that may be required by banks, investors and corporate clients, allowing for a more detailed view of sustainability practices.
- ▶ Expands on Basic Module disclosures, addressing more complex sustainability issues and providing a deeper insight into the entity's practices and plans for sustainability, including additional metrics related to governance and social responsibility.
- ▶ To apply the Comprehensive Module, the Basic Module must be applied first.

PRINCIPLES FOR THE PREPARATION OF THE SUSTAINABILITY REPORT

INFORMATION SHOULD BE

- ▶ Faithful
- ▶ Comparable in respect of the previous year information except for metrics disclosed for the first time
- ▶ Understandable
- ▶ Verifiable
- ▶ Applicable to circumstances of the understanding

ALLOW RELEVANT INFORMATION ON

- ▶ The positive or negative impact entity has had and is likely to have on people and the environment in the short-, medium-, or long-term.
- ▶ How environmental and social issues have affected or are likely to affect its financial position, performance, and cash flows in the short-, medium-, or long-term.

ADDITIONAL INFORMATION

- ▶ Depending on the entity's activities, it is appropriate to include additional information, such as metrics and/or narrative disclosures, not covered in VSME Standard to disclose sustainability issues common in the sector or specific to the entity, including Scope 3 GHG emissions.
- ▶ This supports the preparation of relevant, faithful, comparable, understandable, and verifiable information.



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VSME Standard

OBJECTIVE OF VSME STANDARD, APPLICABILITY, STRUCTURE AND PRINCIPLES FOR THE PREPARATION OF THE SUSTAINABILITY REPORT (CONTINUED)

PRINCIPLES FOR THE PREPARATION OF THE SUSTAINABILITY REPORT (CONTINUED)

INCLUSION OF SUBSIDIARIES	TIMING AND LOCATION	CLASSIFIED AND SENSITIVE INFORMATION	COHERENCE AND LINKAGES WITH FINANCIAL STATEMENTS
<ul style="list-style-type: none"> ▶ Parent companies: recommended to prepare consolidated sustainability report, including information from its subsidiaries. ▶ This would exempt subsidiaries from reporting. 	<ul style="list-style-type: none"> ▶ The sustainability report shall be prepared <u>annually</u> if required by large entities or banks. ▶ It shall be consistent with the financial statements' preparation period. ▶ The entity may state no changes and reference to the previous year's report in case specific data points did not change from the previous year. ▶ The entity may make the report public, presenting it in a separate section of the management report, or as a separate document. ▶ To avoid duplicating information, the sustainability report may refer to disclosures in other documents accessible at the same time. 	<ul style="list-style-type: none"> ▶ When disclosing classified or sensitive information as required by VSME Standard, the entity may omit such information. ▶ If omitted, the entity shall state this under disclosure B1 <i>Basis for preparation</i>. 	<ul style="list-style-type: none"> ▶ Sustainability report shall be coherent with the financial statements that has been prepared for the same period. ▶ It shall also present information in a way that supports understanding of the linkages with the financial statements, via appropriate cross-references.



VSME Standard

BASIC MODULE

GENERAL INFORMATION

B1 - BASIS FOR PREPARATION

- ▶ Disclose which option is selected for reporting: Basic Module (only) or Basic Module and Comprehensive Module.
- ▶ If the entity has omitted a disclosure because it is considered classified or sensitive information, it shall indicate which disclosure has been omitted.
- ▶ Specify whether sustainability report is prepared individually, covering only the entity's information, or on a consolidated basis, including information about the entity and its subsidiaries.
- ▶ In case of a consolidated sustainability report: disclose the list of the subsidiaries and their registered address.
- ▶ Disclose the following:
 - The entity's legal form;
 - NACE sector classification code(s). The list of NACE codes can be found in the following document: [REGULATION \(EC\) No 1893/2006](#);
 - Size of the balance sheet (in Euro);
 - Turnover (in Euro);
 - Number of employees in headcount, or full-time equivalents;
 - Country of primary operations and location of significant asset(s); and
 - Geolocation of sites owned, leased or managed.
- ▶ If the entity has received any sustainability-related certifications or labels, it shall briefly describe them, including the issuers, dates, and rating scores, where relevant.

B2 - PRACTICES, POLICIES AND FUTURE INITIATIVES FOR TRANSITIONING TOWARDS A MORE SUSTAINABLE ECONOMY

PRACTICES MAY INCLUDE

- Efforts to reduce water and electricity consumption
- Reduction of GHG emissions;
- Pollution prevention;
- Initiatives to improve product safety;
- Current initiatives to improve working conditions and equal treatment in the workplace;
- Sustainability training for the workforce;
- Partnerships related to sustainability projects.

- ▶ The entity shall disclose whether it has:

POLICIES

- Policies on sustainability issues;
- Public availability of these policies;
- Separate environmental, social, or governance policies for addressing sustainability issues.

FUTURE INITIATIVES

- Forward-looking plans being implemented on sustainability issues.

TARGETS

- Targets to monitor the implementation of policies;
- Progress achieved towards meeting these targets.

- ▶ Practices, policies, and future initiatives cover what the entity does to

- Reduce negative impacts on people and the environment;
- Enhance positive impacts on people and the environment;
- Contribute to a more sustainable economy.

- ▶ If the entity also includes the Comprehensive Module in its sustainability report, it shall supplement the information provided in B2 *Practices, policies and future initiatives for transitioning towards a more sustainable economy* with the data points in C2 *Descriptions of practices, policies and future initiatives for transitioning towards a more sustainable economy* of the Comprehensive Module of the VSME Standard.



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VSME Standard

BASIC MODULE (continued)

ENVIRONMENT METRICS

B3 - ENERGY AND GHG EMISSIONS

Energy consumption

- ▶ Disclose the entities' own total energy consumption in MWh, with a breakdown of electricity as reflected in utility bills and fossil fuels, if the entity can obtain such a breakdown.

GHG emissions

- ▶ Disclose the entities' own estimated gross GHG emissions in tons of CO₂ equivalent (tCO₂eq) taking into account the content of the GHG Protocol Corporate Standard (version 2004), which covers:
 - The Scope 1 GHG emissions in tCO₂eq from owned or controlled sources; and
 - The location-based Scope 2 emissions in tCO₂eq, i.e. emissions from the generation of purchased energy, such as electricity, heat, steam or cooling.
- ▶ Disclose its own GHG intensity calculated by dividing 'gross GHG emissions' by 'turnover (in Euro)'.
- ▶ Alternative standard: ISO 14064-1 can be used as an alternative to the GHG Protocol.

B4 - POLLUTION OF AIR, WATER AND SOIL

- ▶ Disclose the pollutants the entity emits to air, water, and soil in its operations in case the entity is required by law or national regulations to report its emissions of pollutants, or if it voluntarily reports them.
- ▶ The disclosure should include the respective amount for each pollutant.
- ▶ In case this information is already publicly available, the entity may refer to the document where it is reported via disclosing the relevant URL link or embedding a hyperlink.

B5 - BIODIVERSITY

- ▶ Disclose the number and area (in hectares) of sites the entity owns, has leased, or manages in or near a biodiversity-sensitive area.
- ▶ The entity may also disclose metrics related to land-use, including:
 - Total use of land (in hectares);
 - Total sealed area;
 - Total nature-oriented area on-site; and
 - Total nature-oriented area off-site.

B6 - WATER

- ▶ Disclose the entities' own total water withdrawal, which relates to the amount of water drawn into the boundaries of the organisation or facility.
- ▶ Disclose the amount of water withdrawn at sites based in areas of high water-stress.
- ▶ Disclose the entities' own water consumption calculated as the difference between its water withdrawal and water discharge from its production processes in case if the entity has production processes that significantly use water.

B7 - RESOURCE USE, CIRCULAR ECONOMY AND WASTE MANAGEMENT

- ▶ Disclose whether the entity applies circular economy principles and how it applies these principles.
- ▶ Disclose the following:
 - The total annual generation of waste broken down by non-hazardous and hazardous type;
 - The total annual waste directed to recycling or reuse; and
 - The annual mass-flow of relevant materials used if the entity operates in a sector that uses significant material flows such as in manufacturing, construction, packaging, etc.

VSME Standard



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BASIC MODULE (continued)

SOCIAL METRICS

B8 - WORKFORCE - GENERAL CHARACTERISTICS

- ▶ Disclose the number of employees in headcount or full-time equivalent for the following metrics:
 - Type of employment contract (temporary or permanent);
 - Gender; and
 - Country of the employment contract, if the entity operates in more than one country.
- ▶ Disclose the employee turnover rate for the reporting period in case the entity employs 50 or more employees.

B9 - WORKFORCE - HEALTH AND SAFETY

- ▶ Disclose the following employee-related information:
 - The number and rate of recordable work-related accidents; and
 - The number of fatalities resulting from work-related injuries and illnesses.

B10 - WORKFORCE - REMUNERATION, COLLECTIVE BARGAINING AND TRAINING

- ▶ Disclose whether employees receive pay that is equal to or above the applicable minimum wage for the country, as determined by national minimum wage law or collective bargaining agreements;
- ▶ Disclose the percentage gap in pay between female and male employees.
 - Note: this disclosure can be removed if the headcount is below 150 employees, with the threshold reducing to 100 employees from 7 June 2031;
- ▶ Disclose the percentage of employees covered by collective bargaining agreements; and
- ▶ Disclose the average number of annual training hours per employee, broken down by gender.

GOVERNANCE METRICS

B11 - CONVICTIONS AND FINES FOR CORRUPTION AND BRIBERY

- ▶ If there are any convictions and fines during the reporting period, then disclose:
 - The number of convictions; and
 - The total amount of fines incurred for violating anti-corruption and anti-bribery laws.



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VSME Standard

COMPREHENSIVE MODULE

GENERAL INFORMATION

C1 - STRATEGY: BUSINESS MODEL AND SUSTAINABILITY - RELATED INITIATIVES

- ▶ Disclose description of the main elements of the entity's business model and strategy, including:
 - Key groups of products and/or services offered;
 - Key market(s) the entity operates in, e.g. B2B, wholesale, retail, countries;
 - Key business relationships, e.g., key suppliers, customers distribution channels and consumers; and
 - Any key elements in the strategy that relate to or affect sustainability issues.

C2 - DESCRIPTION OF PRACTICES, POLICIES AND FUTURE INITIATIVES FOR TRANSITIONING TOWARDS A MORE SUSTAINABLE ECONOMY

- ▶ Briefly disclose any specific practices and policies that have been implemented or future initiatives for transitioning towards a more sustainable economy, which have been reported under disclosure *B2 Practices, policies and future initiatives for transitioning towards a more sustainable economy* in the Basic Module.
- ▶ The entity may indicate the most senior level accountable for implementing these practices, policies, or initiatives, if applicable.

ENVIRONMENTAL METRICS

CONSIDERATION WHEN REPORTING ON GHG EMISSIONS UNDER BASIC MODULE (B3)

- ▶ Disclosing Scope 3 GHG emissions can be relevant depending on the entity's activities, as it provides insights into the value chain's impact on climate change.
- ▶ Scope 3 emissions are indirect GHG emissions (excluding Scope 2) from the value chain, including upstream activities (such as purchased goods and services, purchased capital goods, transportation of purchased goods, etc.) and downstream activities (such as transport and distribution of the entity's products, use of sold products, investments, etc.).
- ▶ If reporting Scope 3 emissions, the entity should refer to the 15 categories of Scope 3 emissions identified by the [GHG Protocol Corporate Standard](#) as well as covered by the GHG Protocol [Corporate Value Chain \(Scope 3\) Accounting and Reporting Standard](#), and include significant categories based on its assessment.
- ▶ More guidance on calculation methods can be found in the GHG Protocol's [Technical guidance for Calculating Scope 3 Emissions](#).
- ▶ When reporting Scope 1 and Scope 2 emissions, entity-specific Scope 3 emissions should be presented together with the required information under B3 *Energy and greenhouse gas emissions*.

C3 - GHG REDUCTION TARGETS AND CLIMATE TRANSITION

- ▶ If the entity has set GHG emission reduction targets, disclose these targets in absolute values for Scope 1 and Scope 2 emissions and for significant Scope 3 emissions across the following:
 - The target year and target year value;
 - The base year and base year value;
 - The units used for targets;
 - The share of Scope 1, Scope 2, and, if disclosed, Scope 3 that the target relates to; and
 - A list of key actions the entity is looking to implement to achieve the targets.
- ▶ The entity operating in high climate impact sectors with a transition plan for climate change mitigation, may disclose information about such plan and how it contributes to reducing GHG emissions.
- ▶ If there is no transition plan in place, the entity shall disclose whether and when it will adopt such a plan.



VSME Standard

COMPREHENSIVE MODULE (continued)

ENVIRONMENTAL METRICS (continued)

C4 - CLIMATE RISKS

- ▶ If the entity identifies climate-related hazards and transition events creating gross climate-related risks for the entity, it shall:
 - Briefly disclose these hazards and events;
 - Disclose how the entity assessed the exposure and sensitivity of its assets, activities, and value chain to climate-related hazards and transition events;
 - Disclose the time horizons for climate-related hazards and transition events; and
 - Disclose any climate change adaptation actions taken for these hazards and events.
- ▶ The entity may also disclose the potential negative effects of climate risks on its financial performance or business operations in the short-, medium-, or long-term, showing whether the risks are assessed as high, medium, or low.

SOCIAL METRICS

C5 - ADDITIONAL (GENERAL) WORKFORCE CHARACTERISTICS

- ▶ If the entity employs ≥50 employees, may disclose:
 - The female-to-male ratio at the management level for the reporting period.
 - The number of self-employed individuals without personnel working exclusively for the entity.
 - The number of temporary workers primarily engaged in 'employment activities'.

C6 - ADDITIONAL OWN WORKFORCE INFORMATION - HUMAN RIGHTS POLICIES AND PROCESSES

- ▶ Disclose the following:
 - Does the entity have a code of conduct or human rights policy for its workforce? (YES/NO)
 - If yes, does it cover child labour (YES/NO), forced labour (YES/NO), human trafficking (YES/NO), discrimination (YES/NO), accident prevention (YES/NO), other (YES/NO - if yes, specify)?
 - Does the entity have a complaints-handling mechanism for its own workforce? (YES/NO)

C7 - SEVERE NEGATIVE HUMAN RIGHTS INCIDENTS

Disclose the following:

- ▶ Where there are confirmed incidents in its own workforce related to:
 - Child labour (YES/NO);
 - Forced labour (YES/NO);
 - Human trafficking (YES/NO);
 - Discrimination (YES/NO); or
 - Other (YES/NO - if yes, specify).
- ▶ If yes, the entity may disclose the actions being taken to address these incidents.
- ▶ If the entity is aware of any confirmed incidents related to workers in the value chain, affected communities, consumers, and end-users.



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COMPREHENSIVE MODULE (continued)

GOVERNANCE METRICS

C8 - REVENUES FROM CERTAIN SECTORS AND EXCLUSION FROM EU REFERENCE BENCHMARKS

- ▶ If the entity operates in any of the following sectors, it shall disclose its related revenues:
 - Controversial weapons (such as anti-personnel mines, cluster munitions, chemical weapons, biological weapons);
 - Cultivation and production of tobacco;
 - Fossil fuel sector (coal, oil, and gas), including a disaggregation of revenues obtained from coal, oil and gas; or
 - Chemicals production, specifically if the entity manufactures pesticides and other agrochemical products.
- ▶ Disclose whether the entity is excluded from any EU reference benchmarks aligned with the Paris Agreement.

C9 - GENDER DIVERSITY RATIO IN THE GOVERNANCE BODY

- ▶ If the entity has a governance body in place, it shall disclose the gender diversity ratio of that body.

An underwater photograph featuring several bright yellow butterflyfish with dark markings on their heads and tails. They are swimming in clear blue water above a sandy seabed with patches of pink and purple coral. Sunlight rays filter down from the surface, creating a serene and vibrant scene.

Contact

For further information about how BDO can assist you and your organisation, please get in touch with us.

For a list of contacts from BDO firms represented on BDO's Global Sustainability Reporting Policy Committee (SRPC), please visit our [SRPC contacts page](#).

Alternatively, please visit www.bdo.global where you may contact sustainability reporting experts at all BDO firms.



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