



ESG REPORTING



ESG framework

for SMEs

A PRACTICAL GUIDE



ESG

The following guide has been prepared in accordance with the Corporate Sustainability Reporting Directive (CSRD) (EU) 2022/2464, requiring large companies and public interest organisations operating in the EU to disclose information on their Environmental, Social and Governance (ESG) performance on an annual basis. Integral to Directive (EU) 2022/2464 are the new European Sustainability Reporting Standards (ESRS) developed by the European Financial Reporting Advisory Group (EFRAG).

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The views and opinions expressed are solely those of the author. The granting authority cannot be held responsible for them.

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1 What is ESG?

1.1 The basics

An environmental, social and governance (ESG) strategy is defined as a business model that emphasizes corporate responsibility and sustainability. All businesses seek profits, but today's investors and shareholders want to see businesses making efforts to make the world a better place as they generate those profits.

Over the last few decades, issues like **transparency, protection of the natural environment, and fair treatment** have become critical talking points in both non-profit circles and corporate boardrooms. Consumers prefer brands doing their part to make a better world and investors see such companies as lower-risk investments and more responsible choices. **The field of ESG – environmental, social and governance – emerged to measure corporate sustainability and illustrate companies' attentiveness to issues affecting the planet.**

The four primary pillars of ESG Strategy are:

1. Corporate/Social Responsibility.
2. Environmental Responsibility.
3. Economical Responsibility.
4. Sustainability Report.

The European Union's Sustainable Finance Disclosure Regulation (SFDR), which applies to financial market participants and advisors, aims to steer capital toward sustainable investments through mandated ESG reporting. The European Commission also has proposed the Corporate Sustainability Reporting Directive (CSRD) to require even unlisted companies to report how sustainability issues affect their businesses, as well as how their businesses affect people and the environment. The CSRD will significantly extend the scope of companies obliged to comply with approximately 50.000 companies in the EU, corresponding to 75% of the EU's companies' turnover.

In recent years, a growing number of ESG (environmental, social, and governance) laws and regulations have been passed around the world to create better consistency, transparency, and quality among corporate ESG disclosure, sustainable investment, and ESG practices and financial products. The European Union (EU) has some of the world's most advanced ESG regulations of any economic region. Under the banner of a 'European Green New Deal', Europe is implementing a sweeping set of measures designed to fight climate change, support sustainable innovation, and make Europe the first climate-neutral continent by 2050. However, beyond just Europe, many other governments and countries have passed (or proposed) new ESG regulations in recent years, including Australia, Canada, the United States, and the United Kingdom.

Unlike most other countries and economic regions, Europe has enacted and proposed a host of different ESG regulations across nearly all sectors of the EU economy. Top EU ESG regulations include:

- Sustainable Finance Disclosure Regulation (SFDR) – Regulates investment management sustainability reporting in the EU.
- Corporate Sustainability Reporting Directive (CSRD) – Regulates corporate sustainability reporting in the EU.
- European Sustainability Reporting Standards (ESRS) – Further regulations and standards expanding and standardizing the regulations from CSRD.
- EU Taxonomy for Sustainable Activities - A common classification system for sustainable economic activities, projects, and investments.
- German Supply Chain Due Diligence Law (LkSG) and Corporate Sustainability Due Diligence Directive (CSDDD) - Regulates corporate supply chain due diligence and reporting.

Even companies and organizations who are not directly included by the CSRD will also be affected as the scope of the new regulations continues to extend. The EU Taxonomy Regulation establishes criteria for determining whether an economic activity is environmentally sustainable. It affects financial market participants and large companies by setting disclosure obligations on the sustainability of their economic activities. This will include every link in its value and/or production/supply chain, which will include businesses not directly affected by the EU regulations and directives.

Is ESG for businesses of all sizes?

ESG (Environmental, Social, and Governance) is relevant to businesses of all sizes, from small startups to large multinational corporations. The specific approach to ESG and the scale of ESG initiatives may vary depending on the size and nature of the business, but there are compelling reasons for organizations of all sizes to engage with ESG principles:

- **Stakeholder Expectations:** Customers, investors, employees, and other stakeholders increasingly expect businesses to operate responsibly and transparently. Meeting these expectations can enhance your organization's reputation and trustworthiness.
- **Risk Management:** ESG factors can pose risks to businesses, such as regulatory changes, supply chain disruptions, and reputational damage. Proactive ESG management helps identify and mitigate these risks.
- **Opportunity Identification:** ESG considerations can lead to business opportunities, such as cost savings through energy efficiency, access to sustainable finance, and new markets for eco-friendly products or services.
- **Access to Capital:** Many investors are integrating ESG criteria into their investment decisions. Businesses that demonstrate strong ESG performance may have better access to capital and lower borrowing costs.
- **Competitive Advantage:** Embracing ESG can set your business apart from competitors and attract environmentally and socially conscious consumers and partners.
- **Talent Attraction and Retention:** ESG initiatives can make your organization more attractive to potential employees who want to work for socially responsible companies. They can also improve employee satisfaction and retention.
- **Long-Term Sustainability:** ESG practices can contribute to the long-term sustainability of your business by addressing environmental and social challenges that could impact your operations.

Here are some considerations for businesses of different sizes when it comes to ESG:

Small Businesses and Startups:

- Focus on the most material ESG issues that are relevant to your industry and stakeholders.
- Begin with basic ESG practices like energy efficiency, waste reduction, and responsible sourcing.
- Consider ESG as part of your branding and customer engagement strategies.
- Leverage partnerships and collaborations to access ESG resources and knowledge.

Mid-sized Businesses:

- Develop a more comprehensive ESG strategy that aligns with your business goals.
- Establish key performance indicators (KPIs) to measure and track progress on ESG initiatives.
- Engage with industry associations and peer networks to learn from best practices.
- Consider sustainability reporting to communicate your ESG efforts.

1.2 The European Green Deal and "Fit for 55"

The European Green Deal represents the backbone for the ESG reporting both within the European Union (EU) and globally. It represents a comprehensive and ambitious policy framework aimed at addressing climate change, environmental sustainability, and social responsibility. The European Green Deal sets ambitious climate targets for the EU, including becoming carbon-neutral by 2050. These targets drive ESG efforts to reduce greenhouse gas emissions, transition to renewable energy, and implement sustainable practices. It further emphasizes transitioning to a circular economy, reducing waste, and promoting resource efficiency. This aligns with the environmental aspects of ESG related to sustainable sourcing, waste reduction, and responsible consumption.

The European Green Deal is closely tied to the EU's Sustainable Finance Action Plan, which aims to redirect capital flows toward sustainable activities. This has led to the development of the EU Taxonomy Regulation and other sustainability-related financial regulations and directives aimed at enforcing ESG. The CSRD and ESRS, for example, expand ESG reporting requirements for EU companies, further standardizing ESG disclosure.

The EU's ambitious climate goals and sustainability regulations set global benchmarks and influence international ESG discussions. Multinational corporations and financial institutions worldwide are adapting to these standards to access EU markets and investors. As part of the Green Deal's efforts to address deforestation and protect biodiversity, it has proposed regulations to ensure that products imported into the EU comply with environmental and social standards. This has implications for supply chain transparency and responsible sourcing, which are key components of ESG.

In summary, the European Green Deal has wide-ranging implications for ESG by setting ambitious environmental goals, influencing financial regulations, and indirectly impacting social and governance aspects. It underscores the growing importance of ESG considerations in the EU and around the world, making it essential for businesses, investors, and organizations to align with these sustainability objectives.

Within the European Green Deal framework, the "Fit for 55" package represents a set of legislation presented by the European Commission as part of the European Union's efforts to accelerate climate action and achieve its climate goals. The package includes a set of measures aimed at reducing greenhouse gas emissions by at least 55% by 2030 compared to 1990 levels. The primary objective of the "Fit for 55" package is to align the EU with its commitment to significantly reduce greenhouse gas emissions by 2030 as part of its contribution to global climate targets, such as the Paris Agreement.

Key Elements of "Fit for 55":

- i.** Emissions Reduction Target: The package proposes to increase the EU's emissions reduction target from the previous target of 40% to a more ambitious target of at least 55% by 2030.
- ii.** Expansion of Emissions Trading System (ETS): The ETS, which covers sectors like energy and heavy industry, will be expanded to include new sectors such as shipping and aviation. This means a wider range of activities will now require emission allowances.
- iii.** Carbon Border Adjustment Mechanism (CBAM): The CBAM aims to prevent carbon leakage by requiring importers to pay for the carbon emissions associated with the production of certain goods imported into the EU.
- iv.** Renewable Energy and Energy Efficiency: The package includes initiatives to increase the share of renewable energy and improve energy efficiency, such as raising the target for the share of renewable energy in the EU's energy mix.
- v.** Transport Sector: The package proposes stricter emissions targets for the transport sector, with incentives for the adoption of electric vehicles and renewable fuels.
- vi.** Buildings and Heating: The package aims to promote energy-efficient renovations of buildings and heating systems.
- vii.** Social Implications: "Fit for 55" takes into consideration the social aspects of the transition, proposing measures to ensure a fair and just transition for affected industries and communities.
- viii.** Aviation and Shipping: The package introduces measures to reduce emissions from aviation and shipping, including the expansion of the ETS.

Implications: The "Fit for 55" package signifies the EU's commitment to more ambitious climate action and transition toward a low-carbon economy. It's expected to have significant implications for various sectors, industries, and policies across EU member states.

2 ESG frameworks

2.1 ESG reporting obligation

The first set of twelve European Sustainability Reporting Standards (ESRS) will come into effect from 01 January 2024 and will apply to companies within the scope of the Corporate Sustainability Reporting Directive (CSRD) as follows:

- **From January 2024:**
Companies already subject to the CSRD - public interest entities with more than 500 employees / €40 million turnover / €20 million assets on an individual or consolidated basis (reporting in 2025 based on 2024 data).
- **From January 2025:**
Large companies not currently subject to the Non-Financial Reporting Directive - 250 employees / €40 million turnover / €20 million assets on an individual or consolidated basis (reporting in 2026 based on 2025 data)
- **From January 2026:**
Listed SMEs and other enterprises (reporting in 2027 based on 2026 data) with the option of voluntary deferral until 2027 or 2028;
- **From January 2028:**
Non-EU companies with significant establishments in the EU (reporting in 2029 based on 2028 data)

2.2 Multiple international frameworks

To support businesses delivering on sustainability, various ESG frameworks have been produced at international level. Before picking the best ESG framework, companies must understand what ESG is and why it matters. The reason is that publishing a well-thought, data-driven ESG report makes it easier for rating agencies to analyze a company's ESG practices and can potentially increase its ESG score.

The reporting frameworks provide specific guidelines for companies to measure and publish their ESG data and manage risk over the long term. Each framework uses proprietary methodologies and represents an independent and reliable way to compile and report ESG data¹.

¹ [Choosing the Best ESG Framework ^{OBJ} - ESGgo](#)

The list of ESG reporting frameworks includes:

- **Global Reporting Initiative (GRI)** - The GRI first appeared in 2000 and is today the most popular ESG reporting framework, being used in over 90 countries by corporations, small and medium-sized enterprises (SMEs) and more. GRI helps companies compile, analyze and report ESG data in an easy-to-decipher fashion so investors better understand their sustainability practices.
- **Sustainability Accounting Standards Board (SASB)** - The SASB came to be in 2011 to address the need for sustainability accounting standards. With investors showing more and more consideration for how ESG issues impact corporate balance sheets, the requirement emerged for a standardized reporting methodology. Across the globe, companies use SASB in sustainability reports, financial disclosures, corporate websites and annual reports.
- **Carbon Disclosure Project (CDP)** - The CDP focuses on reporting environmental data so corporations can better know their impacts and relay that information to investors. With the mission to fight climate change and reduce environmental degradation, CDP provides detailed data to help guide decision-making. As of 2021, more than 14,000 entities use CDP to report their environmental impacts.
- **Task Force on Climate-Related Financial Disclosures (TCFD)** - TCFD also concentrates on climate change factors and gives investors the data they need to make informed decisions. It does that by providing comprehensive statistics on the impact of climate change so that investors can reduce their risk and make responsible investments for themselves and the planet.

While the SASB and GRI report on all ESG metrics, the CDP and TCFD are dedicated to environmental statistics².

When deciding on which ESG framework to use companies consider many factors whose elements include typical industry-specific disclosures, who will read the ESG report, reporting regulations, and the company's strategy and area of focus.

2.3 The Global Reporting Initiative (GRI)

The Global Reporting Initiative (GRI) is an international independent organization that promotes sustainability reporting and provides **guidelines for organizations to measure, report, and communicate their environmental, social, and governance (ESG) performance**. It was established in 1997 by the Coalition for Environmentally Responsible Economies (CERES) and the United Nations Environment Program (UNEP).

The GRI framework is widely recognized as the most widely used reporting framework for sustainability reporting. It provides a comprehensive set of sustainability reporting guidelines and indicators that enable organizations to disclose their impacts on various sustainability issues. These issues include climate change, biodiversity, human rights, labor practices, supply chain management, and many others.

The GRI guidelines are designed to help organizations report on their economic, environmental, and social performance in a standardized and transparent manner. By following the guidelines, organizations can identify, measure, and manage their sustainability impacts, as well as communicate their efforts to stakeholders such as investors, employees, customers, and the general public.

² [Choosing the Best ESG Framework - ESGgo](#)

The GRI framework consists of a set of reporting principles, standard disclosures, and performance indicators. It offers different reporting options depending on the organization's size, sector, and level of experience with sustainability reporting. The GRI guidelines are regularly updated to align with evolving best practices and emerging sustainability issues.

The GRI's mission is to make sustainability reporting standard practice for all organizations, regardless of their size or location. Its aim is to contribute to sustainable development by promoting transparency, accountability, and informed decision-making. The GRI collaborates with various stakeholders, including businesses, governments, civil society organizations, and investors, to advance sustainability reporting globally.

2.4 EU-driven ESG standard emerges within the framework of sustainable finance

The European Commission published its action plan on sustainable finance in 2018, with the aim of creating a roadmap for sustainable finance across three categories:

- **reorienting capital flows toward a more sustainable economy**
- **integrating sustainability into risk management**
- **fostering transparency and long-termism.**

The European Union has now successfully implemented three major related regulations in addition to the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS):

- Climate Benchmarks Regulation (EU) 2019/2089 to enhance the transparency and comparability of benchmark methodologies relating to environmental, social and corporate governance (ESG) metrics, providing investors with clarity on the environmental sustainability of their investments.
- Sustainable Finance Disclosure Regulation (EU) 2019/2088 to re-orient capital flows towards sustainable investments by increasing transparency by financial market participants and advisers on sustainability risks, whilst ensuring a more uniform protection of end investors.
- Taxonomy Regulation (EU) 2020/852 which establishes a harmonize taxonomy to classify financial products as sustainable at EU level, further promoting investments in sustainable activities whilst addressing "greenwashing" concerns.
- Corporate Sustainability Reporting Directive (EU) 2022/2464 seeks to improve sustainability reporting at the least possible cost, in order to better harness the potential of the European single market to contribute to the transition towards a fully sustainable and inclusive economic and financial system in accordance with the European Green Deal.
- European Sustainability Reporting Standards (ESRS) cover the full range of environmental, social, and governance issues, including climate change, biodiversity and human rights. They provide information for investors to understand the sustainability impact of the companies in which they invest.

A range of ESG-related regulatory measures have since been introduced or announced that affect the manner in which companies operate within the European Union. Among them; EU Green Bonds Regulation (EUGBR)³, Corporate Sustainability Due Diligence Directive (CSDDD)⁴.

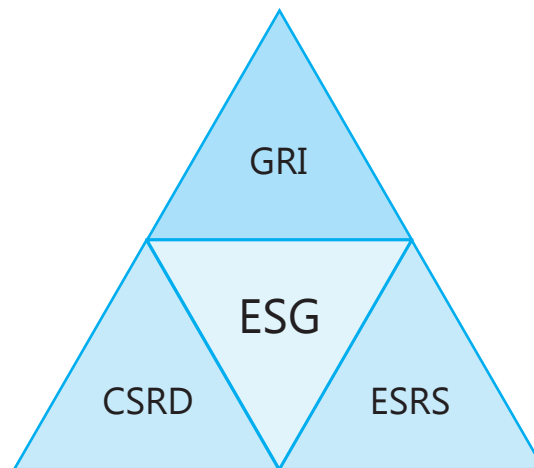
³ [European green bond standard \(europa.eu\)](https://european-council.europa.eu/media/en/press-communications/inline-photos/attachment-data/file/attachment)

⁴ [EUR-Lex - 52022PC0071 - EN - EUR-Lex \(europa.eu\)](https://eur-lex.europa.eu/eli/dir/2022/2464/oj)

Euronext has published a comprehensive overview: ESG regulatory initiatives in the EU: [the latest guide | Euronext](#)

2.5 ESG links to CSRD and ESRS

As a result of the “Fit for 55” initiative from the EU, a series of regulatory frameworks for sustainability reporting exist for businesses. As mentioned, we have GRI, which is a globally used framework for ESG reporting, however, the EU has included measures and further frameworks that work in cohesion with GRI, such as the Corporate Sustainability Reporting Directive (CSRD) and the newly implemented first batch of European Sustainability Reporting Standards (ESRS). Together, these three form a basis for the ESG reporting.



The Corporate Sustainability Reporting Directive (EU) 2022/2464 (CSRD) replaces and strengthens the existing Non-Financial Reporting Directive (NFRD) and expands sustainability reporting requirements for large companies and groups within the EU. The primary objective of the CSRD is to establish a comprehensive and standardized framework for sustainability reporting across the EU. The directive aims to enhance the transparency, comparability, and reliability of sustainability information provided by companies, helping investors and stakeholders make informed decisions.

The European Commission officially adopted the Corporate Sustainability Reporting Directive (CSRD) as part of a comprehensive set of measures aimed at redirecting financial resources toward more sustainable endeavors. These measures are essential for the European Union's ambitious goal of achieving climate neutrality by 2050. In November 2022, the CSRD was formally embraced by the European Commission.

The CSRD holds a broad scope, encompassing all non-financial activities, and carries a more expansive reach compared to the Financial Reporting Directive (NFRD):

- The mandate for mandatory reporting extends to more companies, impacting nearly 50,000 European-listed companies, all of which must adhere.
- The reporting requisites are more comprehensive and detailed, centering on factors such as environmental consequences, human rights considerations, and social standards.

- Companies are obligated to collate and divulge data from their suppliers, emphasizing the crucial importance of transparency throughout the value chain.
- At the core of the CSRD report lies a double materiality analysis. This evaluation uncovers material and pertinent effects, risks, and opportunities that necessitate disclosure. On one side, it examines the company's influence on sustainability factors, while on the other, it delves into the financial repercussions of sustainability issues on companies.
- The sustainability report requires independent auditing, inclusion in the annual financial report, and digital accessibility and tagging of information.

The CSRD places a significant emphasis on information regarding the value chain to create a comprehensive reporting framework. Consequently, neither small and medium-sized enterprises (SMEs) nor suppliers are exempt from the reporting scope:

- Larger companies are required to furnish accurate data pertaining to social and environmental aspects along their entire supply chain.
- Some data must be sourced from suppliers, while others can be approximated by companies under reasonable circumstances where direct provision is not feasible.
- Small SMEs might lack fundamental data (e.g., carbon footprint). As a result, SMEs listed on stock exchanges should initiate their double materiality assessment promptly. This enables them to establish processes for gathering the necessary quantitative data and defining managerial strategies regarding relevant subjects.
- An early engagement with customers is recommended to coordinate essential data requests effectively.

Essential factors to include in the sustainability report are the double materiality assessment, the inclusion of prospective information, and information about the upstream and downstream value chain. Continuously, two main stakeholder groups are considered in the CSRD report, the stakeholders along the supply chain and the users of the report.

Any small and medium-sized enterprise (SME) serving as a supplier to large companies could indirectly find itself impacted by the CSRD. As an integral part of the supply chain, SMEs might face demands from their major clients to furnish pertinent information. Notably, the disclosure of data concerning greenhouse gas (GHG) emissions is an obligatory aspect that will invariably influence all suppliers.

Regarding other areas of reporting, businesses might have the option to employ estimations or sector-specific average data. The feasibility of this approach hinges on the availability of information. Companies can utilize this approach when they can adequately justify the unavailability of data from their supply chain sources. Subsequently, the extent and nature of information required from a supplier can be a personalized matter. In light of this, we recommend initiating communication with larger clients to ascertain the specific data required from suppliers. This proactive step can prevent unexpected requests for data related to the environmental and social impacts of operations.

European Sustainability Reporting Standards (ESRS) are a key provision in the CSRD, aiming to standardize ESG reporting in the EU. The CSRD and the ESRS disclosure requirements are designed to bring sustainability reporting on a par with financial reporting over time. ESRS aim to provide a large panel of stakeholders with relevant, comparable and reliable information about a company's sustainability-related impacts, risks and opportunities.

With the publication of the first set of draft European Sustainability Reporting Standards (ESRS) came the introduction of new concepts, the formalization of definitions and an expansion of the previously expected scope of sustainability reporting. The publication of the draft ESRS is an integral part of the implementation of the Corporate Sustainability Reporting Directive (CSRD) and the EU’s vision for corporate sustainability reporting that will support the European Green Deal. This step is intended not only to boost the transparency and comparability of corporate reporting, but also to enhance stakeholder dialogue and engagement around sustainability issues. With this scale in mind, issuers will benefit from proactively engaging with the ESRS to continue delivering impactful reporting that is appreciated by investors and regulators alike.

There are currently 12 completed ESRS standards that are categorized as follows:

Cross-cutting standards:	
ESRS 1 – General requirements	ESRS 2 – General requirements

Topical sector-agnostic standards:		
Environmental:	Social:	Governance:
ESRS E1 : Climate Change	ESRS S1 : Own workforce	ESRS G1 : Business conduct
ESRS E2 : Pollution	ESRS S2 : Workers in value chain	
ESRS E3 : Water & Marine resources	ESRS S3 : Affected communities	
ESRS E4 : Biodiversity & Ecosystems	ESRS S4 : Consumers & end-users	
ESRS E5 : Resource use & Circular economy		

* Additional standards to address sector-specific requirements for SMEs are yet to be developed for later adoption. The EU proposed to extend the deadline from June 30, 2024 to June 30, 2026.

3 The benefits of ESG reporting

Using the ESG framework can bring tangible benefits to both businesses and investors. For businesses, it opens access to a larger pool of capital and promotes a stronger brand identity, and investors can demonstrate their values and often get returns that are similar to or better than traditional approaches through investments associated with an ESG-centric brand.

Sometimes, SMEs assume that their lack of resources can be a hindrance to ESG adoption and that their ESG efforts won't pay off in the long run. However, investing in ESG – even on a smaller scale – can always have a positive effect on a business.

While larger organizations may have extra resources to set up ESG policies or form high-level sustainability partnerships, SMEs can attract socially conscious investors without going through the bureaucracy and red tape that larger organizations face. Smaller businesses are also often in closer proximity to their customers and have ample opportunities to share their sustainability stories and connect at a deeper level.⁵

For further insights into ESG: <https://www.ibm.com/thought-leadership/institute-business-value/en-us/report/esg-data-conundrum>

Further benefits of ESG-reporting include that it:

1. Offers a competitive advantage.

Companies participating in ESG efforts often gain a competitive advantage over business rivals. For example, a 2022 survey of 1,062 U.S. residents by GreenPrint, a sustainability tools provider that's now owned by PDI Technologies, found that 66% of the respondents would be willing to spend extra money to buy environmentally friendly products. Similarly, 70% of 400 IT professionals surveyed in 2022 by TechTarget's Enterprise Strategy Group division said they think their company would pay more than a 5% price premium for IT products from vendors that have strong ESG practices.

The various ESG metrics tracked and reported by companies are also important to consumers, employees, lenders and regulators. Company leaders who make efforts to improve labor conditions, promote diversity, give back to the community and take a stand on socioeconomic issues play a major role in strengthening a company's brand.

2. Attracts investors and lenders.

The inclusion of ESG reporting in earnings reports or in separate disclosures is trending among businesses. Investors and lenders are becoming highly attracted to organizations that invest in ESG and use ESG disclosures to shed light on their sustainability efforts. A Gallup study released

⁵ <https://www.techtarget.com/whatis/feature/5-ESG-benefits-for-businesses>

in 2022 found that 48% of investors are interested in sustainable investing funds, while a Dow Jones survey of 200 investment professionals, also conducted in 2022, projected that ESG investments would more than double over the next three years.

Public concerns caused by the pandemic, climate change and misuse of natural resources are driving investors to shift their lenses toward sustainable businesses and weed out the ones with outdated practices – such as unfair wages, investments in fossil fuels, unsustainable agriculture methods and the manufacturing of nonrecyclable products. By providing a comprehensive view of their practices, businesses engaged in ESG initiatives can influence investment decisions and enable investors to pick a company that offers a sustainable future with a low risk profile.

3. Improves financial performance.

ESG not only makes a business favorable to investors, but it can also improve the overall financial performance of a business. Even small efforts toward sustainability – such as going paperless, recycling or making energy-efficient upgrades - can improve a business's bottom line and ROI.

To keep up with ESG programs, companies must track key metrics – such as energy consumption, raw material usage and waste treatment – that can eventually lead to reduced energy bills and cost reductions. Companies that stay compliant with ESG-related regulations also have less exposure to fines, penalties and other business risks, which positively affects their bottom line.

For example, in 2020, food and beverage company Nestlé announced it would invest up to \$2.1 billion by 2025 to transition from conventional plastics to food-grade recycled plastics. This shift is expected to help Nestlé reduce its carbon footprint and cut compliance costs – especially in regions where there are stricter laws against the use of plastic packaging.

4. Builds customer loyalty.

In a 2021 survey conducted by Accenture of more than 25,000 consumers across 22 countries, 50% reported that they had realigned their priorities when shopping for products as a result of the COVID-19 pandemic. These consumers are willing to pay extra for brands that align with their values and are more loyal to organizations that treat people well. Today's socially conscious consumers want to know what the businesses they support are doing for the greater good. Companies that adhere to ESG principles can attract and retain more customers by being transparent and effectively communicating their ESG efforts to customers.

5. Makes company operations sustainable.

Companies investing in ESG initiatives can sustain and adapt to an ever-changing landscape. For example, businesses that properly integrate ESG principles into their core operations are better able to identify cost-saving opportunities and enjoy lower energy consumption, reduced resource waste and an overall reduction in operational costs.

While ESG reporting is only mandatory for publicly traded companies in some jurisdictions at this point, it seems to be heading in that direction for the rest of the corporate world, too. Companies that overlook ESG policies now might have to deal with them later, in the form of legal, regulatory, reputational and compliance issues.

4

A guide to ESG - optimal framework for SMEs

As mentioned in chapter 1, the **Global Reporting Initiative (GRI)** is the most commonly used form of ESG reporting, along with **Sustainability Accounting Standards Board (SASB)**. These are the global standards of reporting and are therefore the best baseline for an easy-to-use framework which SMEs can adapt to and make use of to effectively create their own ESGs.

4.1 ESG Management

Creating an ESG (Environmental, Social, and Governance) framework for SMEs (Small and Medium-sized Enterprises) involves developing a structured approach to assess, manage, and report on sustainability issues. Many organizations allocate the responsibility to the financial department, in which the Chief Financial Officer (CFO) becomes the main responsible. Other organizations choose to set up own sustainability departments. We also see some organizations rename the CFO function to become the Chief Value Officer. The best solution should be assessed internally.

Here are some steps to consider when establishing an ESG framework for SMEs:

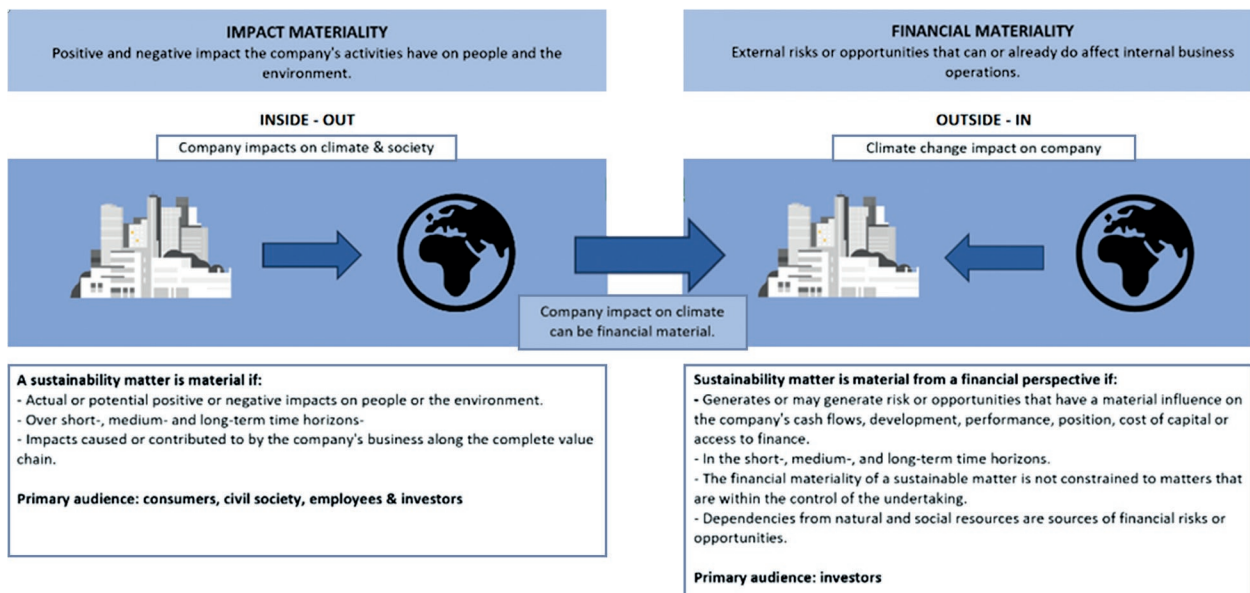
- **Define Objectives:** Start by clearly defining your objectives for developing an ESG framework. Consider why sustainability is important to your business and identify the specific goals you want to achieve through ESG integration.
- **Conduct a Materiality Assessment:** Identify the environmental, social, and governance issues that are most relevant and impactful to your SME. Engage with stakeholders such as employees, customers, suppliers, and local communities to understand their concerns and expectations.
- **Establish Policies and Procedures:** Develop policies and procedures that outline your SME's commitment to ESG principles. This may include setting targets, defining responsible practices, and establishing governance structures to oversee ESG initiatives.
- **Set Key Performance Indicators (KPIs):** Identify and establish measurable KPIs that align with your material sustainability issues. These KPIs will help you track progress, identify areas for improvement, and demonstrate your SME's performance over time.
- **Integrate ESG into Operations:** Incorporate ESG considerations into your daily operations. This may involve adopting sustainable practices in energy and resource management, supply chain management, waste reduction, employee well-being, diversity and inclusion, and responsible governance.
- **Engage Stakeholders:** Engage with relevant stakeholders to build awareness, gain support, and gather feedback on your ESG initiatives. This could include regular communication, collaboration with local communities, and seeking input from employees and customers.
- **Monitor and Measure Performance:** Implement a system to monitor and measure your SME's ESG performance regularly. This could involve collecting data, conducting internal audits, and using appropriate tools or software to track progress against your established KPIs.

- **Report and Communicate:** Develop a reporting framework to communicate your SME's ESG performance and progress to stakeholders. Consider using established reporting frameworks such as the Global Reporting Initiative (GRI) or the Sustainability Accounting Standards Board (SASB) standards to ensure transparency and comparability.
- **Continuous Improvement:** Review and refine your ESG framework regularly to adapt to changing circumstances, emerging sustainability issues, and stakeholder expectations. Continuously seek opportunities to enhance your SME's ESG performance and outcomes.
- **Wrap it up in an Action Plan for ESG Management.**

Remember, the size and resources of SMEs may vary, so it's important to tailor the ESG framework to your specific context, capacity, and industry. Consider seeking guidance from sustainability experts, industry associations, or local business support organizations that can provide additional insights and resources to help you develop an effective ESG framework for your SME.

4.2 Double Materiality Assessment

The foundation of the CSRD lies in the double materiality assessment. This assessment takes into account not only the environmental and social implications a company has but also the financial ramifications of each ESG topic. By combining these inside-out and outside-in viewpoints, the double materiality assessment provides a robust mechanism for identifying the most pertinent ESG subjects to be included in reporting.



The CSRD is divided into 12 European Sustainability Reporting Standards (ESRS) which each focus on different topics. They are divided into cross-cutting standards which require the disclosure of general information on the company's sustainability-related impacts, risks, and opportunities. The second part entails the topical sector-agnostic standards divided into environmental, social, and governance (ESG) which include 10 standards. Some topics are mandatory, but not every company is required to report on each topic. The double materiality assessment determines the topics a company needs to report on. Therefore, the starting point of sustainability reporting is a materiality analysis, to identify the material impacts, risks, and opportunities.

TOPICS AREAS: CROSS-CUTTING STANDARDS:	REPORTING LEVEL:	REPORTING AREAS:
GENERAL REPORTING REQUIREMENTS	GENERAL INFORMATION: ESRs 1: GENERAL PRINCIPLES ESRs 2: GENERAL DISCLOSURE IN governance, strategy, impact, risk & opportunity managements, metrics & targets and material assessment (mandatory)	1. Strategy, including: - Strategy and business model in relation to sustainability. - Governance & organisation in relation to sustainability. - Material assessment of its sustainability-related impact, risks
TOPICAL SECTOR-AGNOSTIC STANDARDS:		
ENVIRONMENT	ENVIRONMENT: - ESRs E1: CLIMATE CHANGE (MANDATORY) - ESRs E2: POLLUTION - ESRs E3: WATER & MARINE RESOURCES - ESRs E4: BIODIVERSITY & ECOSYSTEMS - ESRs E5: RESOURCE USE & CIRCULAR ECONOMY	2. IMPLEMENTATION MEASURES, - COVERING POLICIES, ACTIONS, METRICS & TARGETS. - IMPACT, RISK & OPPORTUNITY MANAGEMENT (IRO): THE PROCESS(ES) BY WHICH IMPACTS, RISKS AND OPPORTUNITIES ARE IDENTIFIED, ASSESSED AND MANAGED THROUGH POLICIES AND ACTIONS.
SOCIAL	SOCIAL: - ESRs S1: OWN WORKFORCE (PARTLY MANDATORY) - ESRs S2: WORKERS IN THE VALUE CHAIN - ESRs S3: AFFECTED COMMUNITIES - ESRs S4: CONSUMERS & END-USERS	3. PERFORMANCE METRICS: - METRICS & TARGETS (MT): HOW THE UNDERTAKING MEASURES ITS PERFORMANCE, INCLUDING PROGRESS TOWARDS THE TARGETS IT HAS SET.
GOVERNANCE	GOVERNANCE: ESRs G1: BUSINESS CONDUCT	

Undertaking a double materiality assessment involves evaluating and addressing both environmental and social impacts within the context of your organization's activities. This assessment helps identify significant risks and opportunities related to sustainability issues that can impact your organization's financial performance and overall value. Here's a step-by-step guide on how to conduct a double materiality assessment:

- 1. Understand the Concept:** Before you begin, ensure you have a clear understanding of the double materiality concept. This approach considers both the external impacts of an organization on the world (environmental and social) as well as the impacts of the external world on the organization (financial). This broadens the scope of traditional materiality assessments that focus solely on financial impacts.
- 2. Define Scope and Boundaries:** Determine the scope and boundaries of your assessment. Identify which environmental and social aspects are relevant to your organization and its stakeholders. Consider both direct and indirect impacts along the value chain, including suppliers, operations, products/services, and customers.
- 3. Identify Relevant Issues:** Engage with stakeholders to identify relevant environmental and social issues. Conduct surveys, interviews, workshops, and other forms of consultation to gather insights from employees, customers, investors, local communities, NGOs, and other relevant parties.
- 4. Prioritize Issues:** Not all issues will have the same level of importance. Use criteria such as significance, stakeholder concerns, potential risks, and opportunities to prioritize the identified issues. This step helps you focus on what truly matters to your organization and stakeholders.
- 5. Assess Impacts:** Evaluate the potential positive or negative impacts of each prioritized issue on both the external world and your organization. Use appropriate indicators and metrics to quantify and qualify these impacts wherever possible. Consider both short-term and long-term effects.
- 6. Materiality Matrix:** Create a materiality matrix that categorizes issues based on their significance to the external world and their financial impact on your organization. This matrix will help visualize the double materiality concept by placing issues into four quadrants: high external impact, high financial impact; high external impact, low financial impact; low external impact, high financial impact; low external impact, low financial impact.
- 7. Strategy Development:** For each quadrant in the materiality matrix, develop strategies to address the identified issues. These strategies should focus on mitigating risks, seizing opportunities, and aligning with your organization's sustainability goals. Consider integrating these strategies into your business model and operational practices.

- 8. Reporting and Communication:** Communicate the outcomes of your double materiality assessment through sustainability reports, annual reports, stakeholder communications, and other relevant channels. Clearly explain how the assessment was conducted, the issues identified, their significance, and the strategies your organization will implement to address them.
- 9. Continuous Monitoring and Review:** Sustainability is an ongoing process. Continuously monitor and review your organization's progress in addressing the identified issues. Regularly update your materiality assessment to reflect changing external and internal conditions.
- 10. Integration into Decision-Making:** Integrate the insights from your double materiality assessment into your organization's decision-making processes. Consider these insights when developing strategies, allocating resources, and making key business decisions.

Remember that conducting a double materiality assessment requires a thorough understanding of sustainability concepts, a commitment to stakeholder engagement, and the integration of sustainability principles into your organization's DNA. Consider seeking guidance from sustainability experts if needed.

An important note regarding the creation of a materiality matrix:

A materiality matrix is a visual tool used to prioritize and communicate the significance of various issues to an organization and its stakeholders. It's commonly used in the context of sustainability reporting and corporate social responsibility to help organizations identify and focus on the most important environmental, social, and governance (ESG) issues that have both a significant impact on the organization and are of high concern to stakeholders.

The matrix typically has two axes:

- **Vertical Axis (External Impact):** This axis represents the potential impact of an issue on the external world, including society, the environment, and other stakeholders. It assesses how important the issue is in terms of its broader social and environmental implications.
- **Horizontal Axis (Financial Impact):** This axis represents the potential financial impact of an issue on the organization. It assesses how important the issue is to the organization's financial performance, including risks and opportunities that could affect its value.

The materiality matrix also divides into four quadrants:

<p>High External Impact Low Financial Impact</p> <p>These issues are significant to the external world, but their financial impact on the organization is relatively low. While they might not have an immediate financial implication, they are still important due to stakeholder concerns and potential long-term effects.</p>	<p>High External Impact High Financial Impact</p> <p>Issues in this quadrant are both significant to the external world and have a notable financial impact on the organization. These issues are critical to address because they affect the organization's reputation, value, and sustainability performance.</p>
<p>Low External Impact Low Financial Impact</p> <p>Issues in this quadrant are of low significance both externally and financially. While they may not be immediate priorities, they shouldn't be entirely ignored, as they could still influence stakeholder perceptions and long-term sustainability.</p>	<p>Low External Impact High Financial Impact</p> <p>These issues have a significant financial impact on the organization but are of relatively low importance to the external world. They might relate to operational efficiency, cost savings, or compliance, and they're important to manage for financial sustainability.</p>

The materiality matrix provides a clear visual representation of the organization's ESG priorities and guides decision-making by helping allocate resources and efforts to areas that matter most. It's important to note that the materiality assessment and the resulting matrix can evolve over time as the organization's context, stakeholder concerns, and business landscape change. Regular updates and engagement with stakeholders are crucial to maintaining an accurate and relevant materiality matrix.

How can you get started with a materiality analysis? - Generally, the process for conducting a materiality assessment includes the following steps:

- Identify key issues and decide which stakeholder groups are relevant for each issue. Trade associations can be of great support in this analysis.
- Gather data from internal and external stakeholders such as management and NGOs.
- Prioritize the issues by mapping them on a materiality matrix.

You can identify potential key issues by looking at any previous materiality analyses that you may have done, looking at what others in your industry report on, or by looking at potential issues listed in the various sustainability reporting frameworks (e.g., GRI, SASB).

You'll then gather data to determine your company's impact on these topics and interview stakeholders, such as local populations, investors, or relevant NGOs to determine which issues they consider most important. You'll give all this data quantitative values so that you can rank each potential topic according to the level of materiality (e.g., how much the business impacts the topic and how important the issue is to stakeholders).

Incorporating materiality analysis into your organization's decision-making and strategic planning processes involves integrating the insights gained from the analysis into various aspects of your operations.

Here's how you can effectively incorporate materiality analysis:

1. Understand Stakeholder Perspectives:

Identify and engage with key stakeholders, including customers, investors, employees, suppliers, communities, NGOs, and regulatory bodies. Understand their concerns, expectations, and priorities related to environmental, social, and governance (ESG) issues. This stakeholder input is vital for identifying material issues.

2. Conduct Materiality Assessment:

Conduct a thorough materiality analysis by evaluating the potential impact of various ESG issues on both your organization and external stakeholders. Create a materiality matrix to visualize the significance of these issues in terms of external impact and financial importance.

3. Prioritize Material Issues:

Based on the materiality matrix, prioritize the ESG issues that are most relevant to your organization. Focus on those that fall in the "high external impact, high financial impact" quadrant, as they have significant implications for both your organization and external stakeholders.

4. Integrate into Strategy:

Incorporate the insights from the materiality analysis into your organization's strategic planning. Align your sustainability goals with your core business objectives. Develop strategies and action plans that address the identified material issues, considering both their external and financial implications.

5. Set Performance Metrics:

Define key performance indicators (KPIs) and metrics to track your progress in addressing the material issues. These metrics should help measure both the social and environmental impact as well as the financial outcomes of your initiatives.

6. Allocate Resources:

Allocate appropriate resources—financial, human, and technological—to support the implementation of your sustainability strategies. Prioritize initiatives that address the most significant material issues and have the potential to generate positive financial outcomes.

7. Embed in Governance and Risk Management:

Integrate materiality considerations into your organization's governance structure and risk management processes. Ensure that your board of directors is informed about the materiality analysis and its implications for business decisions.

8. Engage Internal Stakeholders:

Involve employees across various departments in the materiality analysis process. Foster a sense of ownership and responsibility for sustainability initiatives by encouraging cross-functional collaboration.

9. Integrate into Reporting:

Incorporate materiality analysis findings into your sustainability reports and other communications. Highlight your organization's commitment to addressing material issues and showcase the progress you've made.

10. Training and Capacity Building:

Invest in training and capacity building to ensure your workforce understands the importance of materiality analysis and how it informs decision-making. This will enable effective implementation throughout the organization.

11. Communicate Externally:

Use the insights gained from the materiality analysis to communicate your organization's commitment to addressing important ESG issues. Transparency and clear communication about your sustainability efforts can enhance stakeholder trust and reputation.

12. Regular Review and Adaptation:

Continuously review and update your materiality analysis as the business environment evolves. New ESG issues may emerge, and stakeholder concerns can change over time. Regularly assess the relevance and significance of material issues to ensure your strategies remain aligned.

Incorporating materiality analysis is a dynamic process that requires ongoing commitment, stakeholder engagement, and alignment between sustainability efforts and overall business objectives. By embedding materiality considerations into your organization's culture and decision-making processes, you can drive positive impacts on both ESG performance and financial outcomes.

A materiality analysis is a step your business can take to determine which ESG topics are most relevant for you. It helps define the topics where your business has the greatest actual impact and which topics are most important to stakeholders. As part of the analysis process, you might want to create a materiality matrix to identify the most relevant topics. You can do this to see which topics you should report on, or to identify issues that are strategically relevant to your company. A materiality analysis can be an involved process, and there is a wealth of information out there to help you. GRI offers many services and resources that can help you get started, as do many of the other reporting standards out there.

4.3 Primary contents in a ESG report

ESG reporting (Environmental, Social, and Governance reporting) helps companies communicate their sustainability and responsible business practices to stakeholders. Here are some common themes a company should address in its ESG reporting:

1) Corporate/Company Description:

- a) The history, mission, values and strategy
- b) Imprint of the company's activity.
- c) Organizational structure.
- d) What products and/or services does the company offer?

2) Governance:

- a) Describe the company's corporate governance structure and board composition, including diversity, independence, and expertise?
- b) How does the company ensure transparency and accountability in its operations? Provide examples of governance practices that promote ethical behavior.
- c) What measures are in place to prevent corruption, bribery, and unethical practices? Has the company experienced any instances of corruption, bribery, or legal violations? If so, describe the actions taken to address these issues.
- d) How does the company manage data privacy and cybersecurity risks? Report on any data breaches or privacy incidents and the measures taken to prevent them.
- e) Does the company have a system in place to encourage and handle whistleblower reports? Provide information on the number of reports received and actions taken.
- f) Are there established governance structures and processes in place to oversee ESG issues?
- g) Do you have a code of ethics or conduct for management and employees?
- h) How is the board of directors involved in the ESG decision-making?
- i) Do you have mechanisms to monitor and evaluate the effectiveness of your ESG initiatives?

- j) ESG Reporting and Transparency
 - i) What reporting frameworks or standards do you follow for ESG reporting (e.g., GRI, SASB)?
 - ii) How do you ensure accuracy, completeness, and transparency in your ESG disclosures?
 - iii) Are there any specific targets or goals set to track and communicate progress on ESG performance?

3) Economic performance and responsibility:

- a) Give a detailed account of the company's financial and operational performance.
- b) What tax contributions do the company make?
- c) Does the company have any cross-border tax arrangements, e.g. within a corporate group?
- d) To which countries does the company pay dividends?
- e) How do you contribute to the economic development of the regions where you operate?
- f) Do you have measures in place to assess the economic impacts of your organization, such as job creation, local sourcing, or contributions to tax revenue?
- g) Are there any specific economic risks or opportunities related to ESG issues that affect your business?

4) Sustainability:

a) Sustainability values and principles

- i) What targets and goals has the company set in relation to environmental and social issues?
- ii) Which of the UN SDGs does the company address and how?
- iii) What are the key performance indicators (KPIs) used to track the company's ESG performance?
- iv) How does the company monitor and report progress towards achieving its ESG targets?
- v) How does the company compare its performance to industry peers or recognized standards?

b) Social Impact:

- i) Does your organization offer any non-statutory employee rights or social programs for its employees?
- ii) How does the company ensure workplace safety and promote employee well-being? Report on workplace injury and illness rates.
- iii) Has the company conducted employee satisfaction surveys? If so, provide an overview of the results and any actions taken based on the feedback.
- iv) What is the company's employee turnover rate? Please break it down by employee category if applicable.
- v) What measures does the company take to ensure diversity, equality, and inclusion?
- vi) Do you have policies or procedures for responsible sourcing?
- vii) How does the company address human rights and labor practices in its supply chain?
- viii) Describe the company's community engagement and social contributions, including philanthropic activities and initiatives.

c) Stakeholder Engagement:

- i) How do you engage with stakeholders, such as employees, customers, suppliers, local communities, and investors, on ESG matters, including how to understand their concerns and expectations? Describe the mechanisms used for stakeholder engagement.

- ii) What mechanisms are in place to receive and respond to stakeholder feedback?
- iii) How does the company incorporate stakeholder input into its ESG strategy and decision-making process? Provide examples.
- iv) Are there any specific initiatives or partnerships that demonstrate collaboration with stakeholders?

d) Risk Management:

- i) How does the company identify and assess environmental, social, and governance risks?
- ii) What measures are in place to mitigate and manage these risks?
- iii) How does the company ensure business continuity in the face of environmental or social disruptions?
- iv) How does the company integrate ESG factors into its overall risk management framework?
- v) How does the company evaluate and address ESG risks in its supply chain?

e) Environmental Performance:

- i) Please describe any practices and certifications of the company in terms of environmental management, e.g. ISO-14001, EU Eco-Management and Audit Scheme (EMAS)
- ii) Please describe how the company evaluates, reports, and improves its environmental performance.
- iii) Are there any environmental challenges or opportunities specific to your industry or operations? Please describe, including how the company addresses those.
- iv) What are the company's key environmental impacts and footprint? Consider energy, pollution, biodiversity, climate, ecosystem health, erosion, natural resources, critical raw materials, waste management, etc. that are relevant to the business within its sector.
- v) What were the total greenhouse gas (GHG) emissions for the reporting period? Specify.
- vi) Describe the outcomes of your Life Cycle Analysis (compilation and evaluation of the inputs, outputs and the potential environmental impacts of a product system throughout its life cycle)
- vii) What measures did the company implement to reduce its GHG emissions? Please provide specific initiatives and their outcomes.
- viii) What initiatives does the company have in place to conserve natural resources?
- ix) How does the company address waste management and the circular economy?

5) Outlook:

- a) For the above points, what are the company's main plans for the future, including continuous improvements?

These questions provide a starting point for companies to address the key aspects of ESG reporting. However, specific reporting requirements may vary depending on the size of the business, its industry, geographic location, and applicable frameworks or standards such as the Global Reporting Initiative (GRI), Sustainability Accounting Standards Board (SASB), or Task Force on Climate-related Financial Disclosures (TCFD).

4.4 Data Collection

When developing a platform for ESG (Environmental, Social, and Governance) reporting, it is important to operationalize the content dimensions described above in order to gather relevant data on performance for the ESG report. The data should cover various aspects of ESG issues based on the specific needs and context of your organization. Here are some key aspects to consider:

- Has the company set specific targets or goals related to ESG? What are the key performance indicators (KPIs) used to track the company's ESG performance? Report on the relevant metrics for each ESG category.
- Set a baseline for the selected KPIs allowing for time-series and analysis of progress and trends.
- How does the company compare its ESG performance to industry peers or recognized standards? Collect and measure against relevant benchmarking data, if available.

Remember to tailor the data collection to your organization's specific industry, size, and ESG priorities. It's also crucial to ensure that the metrics are clear, concise, and aligned with the reporting framework or standards you intend to follow. Regularly review and update the reporting and metrics to adapt to evolving ESG requirements and emerging sustainability issues.

Having defined the scope of your data needs, various corporate systems and reporting from across the organization should be harvested for relevant data. If the company operates with multiple branches, make sure to include all when aggregating the data.

4.5 Types of metrics for ESG reporting

ESG (Environmental, Social, and Governance) reporting involves the measurement and disclosure of various metrics to assess an organization's sustainability performance. The choice of metrics depends on the specific industry, organization, material ESG issues and KPIs deemed relevant.

Here are some examples of metrics commonly used in ESG reporting across different areas:

1) Governance Metrics:

- a) Board Diversity: Composition of the board of directors in terms of gender, ethnicity, and independence.
- b) Executive Compensation: Disclosure of executive compensation policies, alignment with performance, and the ratio of CEO pay to average employee pay.
- c) Ethics and Compliance: Measures related to code of conduct violations, whistle-blower reports, and actions taken to address unethical behavior.
- d) Shareholder Rights: Disclosure of governance structures, voting rights, and policies related to shareholder engagement.
- e) Anti-Corruption: Measures to prevent and address corruption, including training programs, policies, and reported incidents.
- f) Data privacy: Number of data breaches or privacy incidents.
- g) Whistleblower reports: Number of reports received, and actions taken.

2) Social Metrics:

- a) Employee Diversity and Inclusion: Workforce metrics in terms of gender, ethnicity, age, and representation in management positions.
- b) Employee Health and Safety: Recordable workplace injuries and illness rates.
- c) Labor Practices: Employee retention rates and turnover by category, training and development expenditures, and compliance with labor standards.
- d) Employee satisfaction: Employee engagement surveys or satisfaction scores.
- e) Supply Chain Labor Practices: Supplier compliance with labor and human rights standards, supplier diversity, and responsible sourcing practices.
- f) Social contributions: Community investment and philanthropic activities, charitable giving, and programs supporting local communities.

3) Stakeholder Engagement:

- a) Stakeholder satisfaction: Feedback received and satisfaction scores, e.g. on social media, in surveys etc.
- b) Stakeholder collaboration: Number and types of stakeholder engagements.
- c) Materiality assessment: Identification and prioritization of key ESG issues based on stakeholder input.

4) Risk Management:

- a) ESG risk assessment: Identification and evaluation of environmental, social, and governance risks.
- b) Risk mitigation: Implementation and effectiveness of risk mitigation measures.
- c) Business continuity: Preparedness and response to environmental or social disruptions.
- d) Supply chain management: Evaluation of supplier ESG practices and risks.

5) Environmental Metrics:

- a) Greenhouse Gas (GHG) Emissions: Reductions in CO₂ and other relevant GHG emissions, expressed in metric tons (or relevant unit) of carbon dioxide equivalent (CO₂e).
- b) Energy: Total energy usage, breakdown by source (renewable vs. non-renewable), and energy intensity per unit of production or revenue. Energy efficiency rating of assets and infrastructure.
- c) Circularity - restorative and regenerative system:
 - i) Metrics on reuse, sharing, repair, refurbishment, remanufacturing and recycling to create a closed-loop system
 - ii) Extraction and reuse of (critical) raw materials
 - iii) Reduction in the use of resource inputs
 - iv) Waste Generation: Total waste produced, waste recycling rates, and hazardous waste disposal.
 - v) Water Usage: Total water consumption and water efficiency measures, such as water usage per unit of output.
 - vi) Life extension of products, materials, equipment and infrastructure – keep in use for longer, thus improving the productivity of these resources.
- d) Biodiversity: Measures related to habitat conservation, land use impacts, and conservation initiatives, restoration,
- e) Greenhouse gas (GHG) emissions

It's important to note that these examples represent a fraction of the possible metrics for ESG reporting. Organizations should consider their specific industry, operations, and stakeholder expectations when determining the most relevant and material metrics for their ESG reporting. Additionally, organizations can align their metrics with established reporting frameworks such as the Global Reporting Initiative (GRI) or the Sustainability Accounting Standards Board (SASB) to ensure consistency and comparability.

(Note that the materiality matrix is not included in this listing as it is mostly integrated, look to chapter 4.2. for further information).

4.6 The ESG Report: frequency and format

There is no required format for the layout of a company's environmental report, but most are in an annual or quarterly printed document divided into main sections. A content structure as set out in the chapter "Primary contents in a ESG report" can be used. For small and medium-sized companies, an annual report should be deemed sufficient unless specific stakeholder requirements demand more frequent issues.

For each topic, there should be a textual piece complemented by an overview of the targets and KPIs and progress made towards achieving them. An annual report should, in principle, be concise and not longer than 30 pages, including the cover, executive summary and table of contents.

The editorial style should be free of technical jargon and inconsistent or hard to understand metrics which require detailed industry insight. Furthermore, use specific metrics, such as quantities or percentages.

For companies within the EU, it is also important to note that the European Union is currently working on its own approach to a standardized reporting system in the form of The European Sustainability Reporting Standards (ESRS) which is based on double materiality, for a multi stakeholder audience (which includes investors). GRI and the European Financial Reporting Advisory Group (EFRAG) are leading its co-construction efforts. This approach should be considered complimentary to the GRI reporting approach.

5

Recommendation for Implementation

5.1 Key Recommendations

Implementing ESG (Environmental, Social, and Governance) reporting effectively requires careful planning, commitment, and integration into an organization's overall strategy. Here are some key recommendations to consider:

- 1. Commitment from Leadership:** To bring out the true value of ESG reporting, the organizations must ensure support and commitment from the board and the executive management. It should be seen as a strategic initiative that aligns with the organization's values and long-term goals.
- 2. Materiality Assessment:** Identify the most material ESG issues for your industry and organization. Conduct a thorough assessment that involves input from stakeholders, including employees, investors, customers, and communities.
- 3. Select Reporting Framework:** Choose your preferred framework. As shown in this guide, the GRI framework is the most convenient and is used as the European standard in accordance with CSRD and ESRS, hence for practical reasons this is the best alternative.
- 4. Data Collection and Verification:** Establish a reliable data collection process for ESG indicators, and make sure to use data from the various branches, sectors and departments of the organization, e.g. accounting, human resources, procurement etc. Ensure data accuracy, consistency, and transparency. Consider third-party verification to enhance credibility.
- 5. Data Management Systems:** Invest in robust data management systems that can collect, analyze, and report ESG data efficiently. Automation can streamline the reporting process.
- 6. External Collaboration:** Collaborate with external partners, such as sustainability experts, industry associations, and NGOs, to gain insights and guidance.
- 7. Integration with Strategy:** Integrate ESG considerations into your overall business strategy. Align ESG goals with your organization's mission, values, and financial objectives.
- 8. Board Involvement:** Engage the board of directors in ESG reporting. Boards play a critical role in governance and oversight of sustainability efforts.
- 9. Goal Setting:** Set specific, measurable, achievable, relevant, and time-bound (SMART) ESG goals. These goals will guide your efforts and help track progress over time.
- 10. Collaboration and Cross-Functional Teams:** Establish cross-functional teams involving departments like sustainability, finance, operations, HR, and communications. ESG reporting requires collaboration across different functions.
- 11. Training and Awareness:** Train employees on the importance of ESG reporting and how their roles contribute to the organization's ESG performance. Raise awareness about sustainability initiatives.
- 12. Stakeholder Engagement:** Engage with key stakeholders to understand their expectations and concerns regarding ESG issues. This helps ensure your reporting addresses relevant topics.

- 13. Transparency and Communication:** Communicate your ESG efforts and progress transparently to stakeholders. Use clear language and visualizations to make your report easily understandable.
- 14. Storytelling:** Use storytelling techniques to highlight the impact of your ESG initiatives. Share real-life examples, case studies, and success stories.
- 15. Continuous Improvement:** ESG reporting is an ongoing process. Continuously review and update your reporting practices to reflect changing regulations, stakeholder expectations, and emerging ESG issues.
- 16. Incorporate Feedback:** Solicit feedback on your ESG reporting from stakeholders, including investors and customers. This feedback can help you enhance the quality and relevance of your reporting.
- 17. Benchmarking and Industry Comparisons:** Compare your ESG performance with industry peers and best practices. Benchmarking can provide insights for improvement.
- 18. Long-Term Perspective:** Approach ESG reporting as a long-term commitment. As your organization evolves, so will your ESG goals and strategies.

By following these recommendations, organizations can establish robust ESG reporting practices that not only meet regulatory requirements but also demonstrate a genuine commitment to sustainability and responsible business practices.

Follow the link for examples: <https://www.knowesg.com/company-esg-ratings>

5.2 Formatting / Layout / Presentation of the ESG

Formatting an ESG (Environmental, Social, and Governance) report involves structuring the content in a clear, organized, and visually appealing manner to effectively communicate your organization's sustainability performance and initiatives. Here's a step-by-step guide to help you format an ESG report:

- 1. Cover Page:** Include a cover page with the report title, your organization's logo, and a relevant image that represents your sustainability efforts.
- 2. Table of Contents:** Create a table of contents to provide readers with an overview of the report's content and easy navigation.
- 3. Executive Summary:** Start with an executive summary that provides a concise overview of the report's key findings, highlights, and main takeaways. This section should be easily understandable for a diverse audience.
- 4. Introduction:** Introduce the purpose and scope of the report. Explain why ESG matters to your organization, its stakeholders, and the broader context of sustainability.
- 5. Organizational Profile (Can be part of Introduction):** Provide an overview of your organization, including its history, industry, products/services, geographic locations, and key stakeholders.
- 6. ESG Strategy and Governance:** Detail your organization's ESG strategy, goals, and initiatives. Describe the governance structure in place to oversee sustainability efforts, including board committees and executive leadership responsible for ESG matters.
- 7. Materiality Analysis and Framework:** Present the results of your materiality analysis. Include a visual representation of the materiality matrix and explain the significance of the issues that have been identified. If you're following a specific reporting framework like the Global

Reporting Initiative (GRI), include relevant indicators and disclosures that align with the chosen framework.

- 8. Data and Reporting Methodology:** Transparently explain the data collection, verification, and reporting methodologies used in the report. This builds credibility and demonstrates the reliability of your reported information.
- 9. Performance Metrics and Targets:** Present key performance indicators (KPIs) and metrics related to ESG goals. Compare current performance to previous years and outline your organization's targets for improvement.
- 10. Case Studies and Best Practices:** Include real-world case studies and examples that showcase your organization's ESG initiatives, successes, and lessons learned. Highlight innovative approaches and collaborations.
- 11. Environmental Performance:** Dedicate a section to environmental performance. Cover topics such as energy consumption, greenhouse gas emissions, water usage, waste management, and initiatives related to resource efficiency and climate change mitigation.
- 12. Social Performance:** Address social aspects such as employee well-being, diversity and inclusion, labor practices, human rights, community engagement, and philanthropic activities. Highlight initiatives that positively impact communities and society.
- 13. Governance and Ethics:** Discuss your organization's governance practices, including board composition, executive compensation, risk management, and anti-corruption efforts. Emphasize ethical behavior and transparency.
- 14. Stakeholder Engagement:** Describe how your organization engages with various stakeholders, including customers, investors, employees, suppliers, and communities. Explain the feedback mechanisms and channels of communication you use.
- 15. Risks and Opportunities:** Identify ESG-related risks your organization faces, such as regulatory changes, supply chain disruptions, or reputational risks. Discuss the steps taken to manage these risks and leverage opportunities.
- 16. Future Outlook:** Provide insight into your organization's future ESG plans, targets, and commitments. Share how you plan to continuously improve your ESG performance.
- 17. Conclusion:** Summarize the key points of the report and emphasize your commitment to ongoing ESG improvements.
- 18. Appendices:** Include additional information, such as glossaries, detailed data tables, and supplementary materials that support the content presented in the main report.

Apart from the structure of the report, it is also important to take the following key points into consideration when designing and sharing the document:

- 1. Graphics and Visuals:** Use charts, graphs, images, and infographics to visually represent data, trends, and key insights. These visuals enhance understanding and engagement.
- 2. Design and Layout:** Ensure a clean and consistent design with a clear hierarchy of headings and subheadings. Choose a font that is easy to read and use colors that align with your brand and convey a sense of sustainability.
- 3. References and Citations:** Reference external sources, provide proper citations and references to maintain credibility.
- 4. Review and Proofreading:** Thoroughly review and proofread the report to eliminate errors, ensure accuracy, and maintain a professional presentation.
- 5. Accessibility:** Make sure the report is accessible to all readers, including those with disabilities. Use accessible document formats and provide alternative text for images.
- 6. Distribution and Promotion:** Once the report is finalized, distribute it through various channels, such as your organization's website, social media, and direct communications to stakeholders. Promote the report to maximize its reach and impact.



ESG

Remember that the goal of formatting an ESG report is to make it informative, engaging, and accessible to a wide range of stakeholders, including investors, customers, employees, and the general public. (As a starting point it is recommended to look at what the larger companies who have been doing sustainability- and ESG-reports since 2020/2021)

6 Practical Guides

6.1 Action Plan Template

#	Theme/ Objective	Action	Stakeholders internally and externally + responsible	KPI / Requirement / Minimum Performance Standards ⁶	Resources, Investment Needs	Metrics & outputs for ESG reporting	Time table	Status

Writing a good annual report:

Writing a good annual report is crucial for effectively communicating your organization's achievements, financial performance, and future goals to stakeholders. Companies today approach ESG-reporting with a focus on transparency, accountability, and the integration of sustainability considerations into their overall business strategies. Here's step-by-step guide on how companies generally approach ESG to write a compelling annual report:

- 1. Set Clear Objectives:** Define the purpose of your annual report. Is it to showcase financial results, highlight achievements, communicate strategy, or engage stakeholders? Clear objectives will guide the content and tone of the report.
- 2. Know Your Audience:** Identify your target audience – investors, employees, customers, partners, regulatory bodies, etc. Tailor your report's content and language to address their interests and concerns.
- 3. Commitment and Strategy:** Companies start by establishing a commitment to sustainability and integrating it into their corporate strategy. They recognize that ESG issues can impact financial performance, brand reputation, and stakeholder relationships.

⁶ Legislative, Industry Standard, Best Practice

4. **Materiality Assessment:** Companies identify the ESG issues that are most material or relevant to their industry, operations, and stakeholders. This helps them focus their reporting efforts on what matters most.
5. **Reporting Frameworks:** Adopting an established reporting framework like the Global Reporting Initiative (GRI), Sustainability Accounting Standards Board (SASB), Task Force on Climate-related Financial Disclosures (TCFD), and others is the best alternative, as they provide structured guidelines and metrics for ESG reporting.
6. **Data Collection and Management:** Companies gather relevant ESG data from various sources within the organization. This could include operational data, employee records, supply chain information, and more. They often invest in data management systems to ensure accuracy and efficiency. Companies measure and report ESG performance using quantitative and qualitative data. They use charts, graphs, narratives, and case studies to illustrate progress and challenges.
7. **Comparability and Benchmarks:** Companies strive for comparability in reporting using standardized metrics. This allows investors and stakeholders to compare performance across different companies and industries.
8. **Engagement with Investors:** ESG reporting enhances communication with investors. Companies engage in dialogues with investors, who increasingly consider ESG factors in their investment decisions.
9. **Stakeholder Engagement:** Engaging with stakeholders is crucial. Companies interact with investors, customers, employees, communities, and NGOs to understand their concerns, expectations, and feedback related to ESG matters.
10. **Structure and Format:** Organize the report into sections that cover key aspects of your organization's performance. Common sections include:
 - i. Letter from the CEO or Chairman
 - ii. Overview of the Year
 - iii. Financial Highlights
 - iv. Management's Discussion and Analysis (MD&A)
 - v. Operations and Achievements
 - vi. Sustainability and ESG Performance
 - vii. Governance and Board Report
 - viii. Financial Statements
 - ix. Future Outlook and Strategy
11. **Engaging Narrative:** Craft a compelling narrative that tells the story of your organization's journey over the past year. Use anecdotes, success stories, and examples to bring your achievements to life.
12. **Financial Performance:** Present financial information clearly. Include key financial statements such as the balance sheet, income statement, and cash flow statement. Use graphs, charts, and tables to illustrate trends and financial ratios. This point is only supposed to be a small part of the report, as the primary objective of ESG is about sustainability. Companies increasingly integrate ESG information into their financial reports, demonstrating the link between sustainability and financial performance. This provides a holistic view for investors and stakeholders.
13. **Integration with Risk Management:** ESG reporting is closely tied to risk management. Companies assess ESG risks and opportunities and incorporate them into their overall risk management strategy.
14. **Sustainability and ESG Highlights:** This is the highlight of the report and is crucial to show your organization's sustainability and ESG initiatives. Discuss environmental, social, and governance achievements and progress, along with future commitments.

- 15. Innovation and Transparency:** Some companies use ESG reporting to showcase innovative practices and transparently communicate their efforts to address global challenges.
- 16. Future Outlook:** Discuss your organization's strategic goals, plans, and prospects for the future. Address the challenges and opportunities you anticipate in the coming year. Companies set ESG goals and targets aligned with their material issues. These goals can relate to reducing carbon emissions, increasing diversity in leadership, enhancing community engagement, etc.
- 17. Use Clear Language:** Write in clear, concise, and jargon-free language. Avoid complex financial or technical terms that may confuse readers.
- 18. Include Testimonials:** Incorporate quotes or testimonials from key stakeholders, such as customers, employees, or partners, to add authenticity to your report.
- 19. Proofread and Edit:** Thoroughly proofread and edit the report to eliminate grammatical errors, typos, and inconsistencies.
- 20. Compliance and Regulations:** Ensure that your report adheres to relevant regulations and reporting standards in your industry.
- 21. Third-Party Verification:** Some companies undergo third-party verification or assurance processes to validate the accuracy and credibility of their ESG data and reporting. Before finalizing the report, seek feedback from internal and external stakeholders. This can help identify areas for improvement.
- 22. Continuous Improvement:** ESG reporting is an ongoing process. Companies regularly review their reporting practices, refine metrics, and update their strategy based on new insights and changing stakeholder expectations.
- 23. Design, Visuals and Layout:** Pay attention to the design and layout of the report. Choose a clean and professional design that aligns with your organization's brand. Incorporate visuals such as infographics, charts, images, and graphs to make the report visually appealing and easier to understand.
- 24. Interactive Elements (Digital Reports):** If your report is digital, consider adding interactive elements like clickable links, videos, and animations to enhance engagement.
- 25. Distribution and Promotion:** Once the report is ready, share it through appropriate channels. Consider hosting it on your website, sending it to mailing lists, and promoting it on social media.

Remember that the ESG-report is an opportunity to showcase your organization's accomplishments and vision. By following these steps, you can create a well-structured, informative, and engaging annual report that effectively communicates your organization's story to its stakeholders and the general public. Overall, ESG reporting is evolving from being a stand-alone document to an integral part of an organization's broader sustainability strategy. It's not just about disclosure; it's about demonstrating a company's commitment to responsible business practices, its impact on society and the environment, and its readiness to address future challenges.

6.2 ESG Reporting Questionnaire

Please respond to the questions from "Primary contents in a ESG report". This questionnaire can be customized based on your organization's specific industry, operations, and priorities. Remember that the wording and structure of the questionnaire can be adjusted to suit your needs.

1) Corporate/Company Description:

- a) The history, mission, values and strategy
- b) Imprint of the company's activity.
- c) Organizational structure.
- d) What products and/or services does the company offer?
- e) Reference data and other key information

2) Governance:

- a) Describe the company's corporate governance structure and board composition, including diversity, independence, and expertise.
- b) How does the company ensure transparency and accountability in its operations? Provide examples of governance practices that promote ethical behavior.
- c) What measures are in place to prevent corruption, bribery, and unethical practices? Has the company experienced any instances of corruption, bribery, or legal violations? If so, describe the actions taken to address these issues.
- d) Executive Compensation: Alignment of executive pay with company performance. Ratio of CEO pay to average employee pay
- e) How does the company manage data privacy and cybersecurity risks? Report on any data breaches or privacy incidents and the measures taken to prevent them.
- f) Does the company have a system in place to encourage and handle whistleblower reports? Provide information on the number of reports received and actions taken.
- g) Are there established governance structures and processes in place to oversee ESG issues?
- h) Do you have a code of ethics or conduct for management and employees?
- i) How is the board of directors involved in the ESG decision-making?
- j) How is the shareholder engagement? What mechanisms are in place for communication and engagement of the shareholders? Disclosure of voting policies and practices. Steps taken to address shareholder concerns.
- k) Do you have mechanisms to monitor and evaluate the effectiveness of your ESG initiatives?
- l) ESG Reporting and Transparency
 - i) What reporting frameworks or standards do you follow for ESG reporting (e.g., GRI, SASB)?

- ii) How do you ensure accuracy, completeness, and transparency in your ESG disclosures?
- iii) Are there any specific targets or goals set to track and communicate progress on ESG performance?

3) Economic performance and responsibility:

- a) Give a detailed account of the company's financial and operational performance.
- b) What tax contributions do the company make?
- c) Does the company have any cross-border tax arrangements, e.g., within a corporate group?
- d) To which countries does the company pay dividends?
- e) How do you contribute to the economic development of the regions where you operate?
- f) Do you have measures in place to assess the economic impacts of your organization, such as job creation, local sourcing, or contributions to tax revenue?
- g) Are there any specific economic risks or opportunities related to ESG issues that affect your business?

4) Sustainability:

a) Sustainability values and principles

- i) What targets and goals has the company set in relation to environmental and social issues?
- ii) Which of the UN SDGs does the company address and how?
- iii) What are the key performance indicators (KPIs) used to track the company's ESG performance?
- iv) How does the company monitor and report progress towards achieving its ESG targets?
- v) How does the company compare its performance to industry peers or recognized standards?

b) Sustainability: Social Impact:

- i) Does your organization offer any non-statutory employee rights or social programs for its employees?
- ii) How does the company ensure workplace safety and promote employee well-being? Report on workplace injury and illness rates.
- iii) Has the company conducted employee satisfaction surveys? If so, provide an overview of the results and any actions taken based on the feedback.
- iv) What is the company's employee turnover rate? Please break it down by employee category if applicable.
- v) What measures does the company take to ensure diversity, equality, and inclusion?
- vi) Do you have policies or procedures for responsible sourcing?
- vii) How does the company address human rights and labor practices in its supply chain?

viii) Describe the company's community engagement and social contributions, including philanthropic activities and initiatives.

c) Sustainability: Stakeholder Engagement:

- i) How do you engage with stakeholders, such as employees, customers, suppliers, local communities, and investors, on ESG matters, including how to understand their concerns and expectations? Describe the mechanisms used for stakeholder engagement.
- ii) What mechanisms are in place to receive and respond to stakeholder feedback?
- iii) How does the company incorporate stakeholder input into its ESG strategy and decision-making process? Provide examples.
- iv) Are there any specific initiatives or partnerships that demonstrate collaboration with stakeholders?

d) Sustainability: Risk Management:

- i) How does the company identify and assess environmental, social, and governance risks?
- ii) What measures are in place to mitigate and manage these risks?

- iii) How does the company ensure business continuity in the face of environmental or social disruptions?
- iv) How does the company integrate ESG factors into its overall risk management framework?
- v) How does the company evaluate and address ESG risks in its supply chain?

e) Environmental Performance:

- i) Please describe any practices and certifications of the company in terms of environmental management, e.g., ISO-14001, EU Eco-Management and Audit Scheme (EMAS)
- ii) Please describe how the company evaluates, reports, and improves its environmental performance.
- iii) Are there any environmental challenges or opportunities specific to your industry or operations? Please describe, including how the company addresses those.
- iv) What are the company's key environmental impacts and footprint? Consider energy, pollution, biodiversity, climate, ecosystem health, erosion, natural resources, critical raw materials, waste management, etc. that are relevant to the business within its sector.
- v) What were the total greenhouse gas (GHG) emissions for the reporting period? Specify.
- vi) Describe the outcomes of your Life Cycle Analysis (compilation and evaluation of the inputs, outputs and the potential environmental impacts of a product system throughout its life cycle)
- vii) What measures did the company implement to reduce its GHG emissions? Please provide specific initiatives and their outcomes.
- viii) What initiatives does the company have in place to conserve natural resources?
- ix) How does the company address waste management and the circular economy?



ESG

5) Outlook:

For the above points, what are the company's main plans for the future, including continuous improvements?

7 Appendix:

Below is a list of examples on how to illustrate and present data in your ESG-report. It is important to remember that these are examples only and can be done differently and can contain different data, apart from what is mandatory.

1. Reference Data:

Reference data	Date: Version:
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Organisation/Company	
Site/Address	
Country/EU Member State	
Person responsible for data collection:	

First year of this reporting cycle	2020
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Production/Service data for the year				2020
Main products/services, produced/performed in this year		number of items	% share with respect to turnover	Weight per item (in case of products) [t]
Product 1/ Service type 1	Sales	1000	20	
Product 2 / Service type 2	Maintenance			
Product 3/ Service type 3	Office work			
Product 4/ Service type 4				
Product 5/ Service type 5				
In total		1000	20	

Production/Service data for the year				2021
Main products/services, produced/performed in this year		number of items	% share with respect to turnover	Weight per item (in case of products) [t]
Product 1/ Service type 1	Sales			
Product 2 / Service type 2	Maintenance			
Product 3/ Service type 3	Office work			
Product 4/ Service type 4				
Product 5/ Service type 5				
in total				

Production/Service data for the year			2022
Main products/services, produced/performed in this year	number of items	% share with respect to turnover	Weight per item (in case of products) [t]
Product 1/ Service type 1	Sales		
Product 2 / Service type 2	Maintenance		
Product 3/ Service type 3	Office work		
Product 4/ Service type 4			
Product 5/ Service type 5			
in total			

Production/Service data for the year			2023
Main products/services, produced/performed in this year	number of items	% share with respect to turnover	Weight per item (in case of products) [t]
Product 1/ Service type 1	Sales		
Product 2 / Service type 2	Maintenance		
Product 3/ Service type 3	Office work		
Product 4/ Service type 4			
Product 5/ Service type 5			
in total			

Annual reference data		2020
Year		
Number of employees (FTE) by 31.12. of actual year		1
Work hours / actual year		1
Turnover [MEuro]		1
Gross value added [MEuro]		1
Size of property [m ²]		1
Building footage [m ²]		1
Heated area [m ²]		1
Air conditioned area [m ²]		1
Production volume [Pieces/a]		1
Production volume [t/a]		1
number of overnights (hotels)		1
number of inhabitants (public admin.)		1
Quantity of waste processed (waste sector)		1
total energy produced (utilities)		1
Reference value [unit]		1
Reference value [unit]		1

Annual reference data		2021
Year		
Number of employees (FTE) by 31.12. of actual year		1
Work hours / actual year		1
Turnover [MEuro]		1
Gross value added [MEuro]		1
Size of property [m ²]		1
Building footage [m ²]		1
Heated area [m ²]		1
Air conditioned area [m ²]		1
Production volume [Pieces/a]		1
Production volume [t/a]		1
number of overnights (hotels)		1
number of inhabitants (public admin.)		1
Quantity of waste processed (waste sector)		1
total energy produced (utilities)		1
Reference value [unit]		1
Reference value [unit]		1

Annual reference data		2022
Year		
Number of employees (FTE) by 31.12. of actual year		1
Work hours / actual year		1
Turnover [MEuro]		1
Gross value added [MEuro]		1
Size of property [m ²]		1
Building footage [m ²]		1
Heated area [m ²]		1
Air conditioned area [m ²]		1
Production volume [Pieces/a]		1
Production volume [t/a]		1
number of overnights (hotels)		1
number of inhabitants (public admin.)		1
Quantity of waste processed (waste sector)		1
total energy produced (utilities)		1
Reference value [unit]		1
Reference value [unit]		1

Annual reference data		2023
Year		
Number of employees (FTE) by 31.12. of actual year		1
Work hours / actual year		1
Turnover [MEuro]		1
Gross value added [MEuro]		1
Size of property [m ²]		1
Building footage [m ²]		1
Heated area [m ²]		1
Air conditioned area [m ²]		1
Production volume [Pieces/a]		1
Production volume [t/a]		1
number of overnights (hotels)		1
number of inhabitants (public admin.)		1
Quantity of waste processed (waste sector)		1
total energy produced (utilities)		1
Reference value [unit]		1
Reference value [unit]		1

2. Energy Efficiency

Energy efficiency	Date: Version:
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Organisation:	Name of Company
Site	Address or base of operations
Country/EU Member State	
Person responsible for data consolidation:	

Energy-Input		Consumption [resp. unit]				Cost [Euro]			
Energy source	Unit	2020	2021	2022	2023	2020	2021	2022	2023

Scope 1: related energy consumption

Heating energy from fossil fuels		2020	2021	2022	2023	2020	2021	2022	2023
Hard coal	kg								
Lignite (brown coal)	kg								
Heating oil	l								
Natural gas	kWh								
Wood chips	kg								
Wood pellets	kg								
LPG/propane	kg								

Climate relevant gases consumed in production processes		2020	2021	2022	2023	2020	2021	2022	2023
Acetylene	m ³								
other gas	m ³								

Fossil fuels consumed in company operated vehicles		2020	2021	2022	2023	2020	2021	2022	2023
CNG (vehicle use)	m ³								
LPG/Propane gas (vehicle use)	m ³								
Diesel (< Euro 6 vehicle use)	l								
Diesel (Euro 6 vehicle use)	l								
Petrol (vehicle use)	l								

Total direct energy use in kWh				
---------------------------------------	--	--	--	--

Scope 2 : related energy consumption

		2020	2021	2022	2023	2020	2021	2022	2023
Electricity	kWh								
Electrical energy (vehicle use)	kWh								
District heat	kWh								

Total indirect energy use in kWh				
---	--	--	--	--

Total energy consumption in kWh				
Total energy cost [Euro]				

Renewable Energies

Share of renewables in individual energy sources (in %)					
Energy source	Share	2020	2021	2022	2023
Natural gas	%				
Wood chips	%				
Wood pellets	%				
Electricity	%				
Electrical energy (vehicle use)	%				
District heat	%				

Share of renewables in individual energy sources (in kWh) and total amount				
Energy source	2020	2021	2022	2023
Natural gas				
Wood chips				
Wood pellets				
Electricity				
Electrical energy (vehicle use)				
District heat				
Sum				

		2020	2021	2022	2023	2020	2021	2022	2023
Share of renewable energy in total energy consumption	kWh								
includes total renewable energy production by the organisation	kWh								
Renewable energy produced and sold to third parties	kWh								
Total production of renewable energy by the organisation	kWh								
Revenues from selling renewable energy	Euro								

3. Energy Related Emissions:

Energy related emissions	Date: Version:
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Organisation:	
Site	
Country/EU Member State	
Person responsible for data consolidation:	

Emissions resulting from energy consumption

GHG

Energy-Input		Consumption (kWh)					CO2 equivalent emissions (g)				
Energy source	Unit	Conversion factor to kWh	2020	2021	2022	2023	Conversion factor to CO ₂ equiv. [g/kWh]	2020	2021	2022	2023
Scope 1 related energy consumption											
Heating energy from fossil fuels											
Hard coal	kg	8,33	0	0	0	0	337	0	0	0	0
Lignite (brown coal)	kg	2,56	0	0	0	0	404	0	0	0	0
Heating oil	l	9,95	0	0	0	0	268,5	0	0	0	0
Natural gas	kWh	1	0	0	0	0	201,6	0	0	0	0
Wood chips	kg	3,71	0	0	0	0	4,1	0	0	0	0
Wood pellets	kg	4,5	0	0	0	0	1,5	0	0	0	0
LPG/propane	kg	12,9	0	0	0	0	229,9	0	0	0	0
Climate relevant gases consumed in production processes											
Acetylene	m ³	14,7	0	0	0	0	223,9	0	0	0	0
other gas	m ³		0	0	0	0		0	0	0	0
Fuels used in company vehicles											
CNG (vehicle use)	l		0	0	0	0	201,6	0	0	0	0
LPG/Propane gas (vehicle use)	kg	12,9	0	0	0	0	229,9	0	0	0	0
Diesel (< Euro 6 vehicle use)	l	9,9	0	0	0	0	247,7	0	0	0	0
Diesel (Euro 6 vehicle use)	l	9,9	0	0	0	0	247,7	0	0	0	0
Petrol (vehicle use)	l	8,94	0	0	0	0	244	0	0	0	0
Scope 2 related energy consumption											
Electrical energy	kWh	1	0	0	0	0	617	0	0	0	0
Electrical energy (vehicle use)	kWh	1	0	0	0	0	617	0	0	0	0
District heat	kWh	1	0	0	0	0	226,3	0	0	0	0
Energy total			0	0	0	0					
Energy related GHG total								0	0	0	0
Scope 1 total GHG								0	0	0	0
Scope 2 total GHG								0	0	0	0

NO_x and SO₂

Energy source	Unit	Conser- vation factor to kWh	Consumption (kWh)				Conser- vation factor to NOx [g/kWh]	NOx emissions (g)				Conser- vation factor to SO ₂ [g/kWh]	SO ₂ emissions (g)			
			2020	2021	2022	2023		2020	2021	2022	2023		2020	2021	2022	2023
Scope 1 related energy consumption																
Heating energy from fossil fuels																
Hard coal	kg	8,33	0	0	0	0		0	0	0	0		0	0	0	0
Lignite (brown coal)	kg	2,56	0	0	0	0		0	0	0	0		0	0	0	0
Heating oil	l	9,95	0	0	0	0	0,103	0	0	0	0	0,169	0	0	0	0
Natural gas	kWh	1	0	0	0	0	0,08	0	0	0	0	0,001	0	0	0	0
Wood chips	kg	3,71	0	0	0	0	0,33	0	0	0	0	0,093	0	0	0	0
Wood pellets	kg	4,5	0	0	0	0	0,257	0	0	0	0	0,113	0	0	0	0
LPG/propane	kg	12,9	0	0	0	0	0,081	0	0	0	0	0,083	0	0	0	0
Climate relevant gases consumed in production processes																
Acetylene	m ³	14,7	0	0	0	0	223,9	0	0	0	0		0	0	0	0
other gas	m ³		0	0	0	0		0	0	0	0		0	0	0	0
Fuels used in company vehicles																
CNG (vehicle use)	l		0	0	0	0	0,058	0	0	0	0	0,001	0	0	0	0
LPG/Propane gas (vehicle use)	kg	12,9	0	0	0	0	0,081	0	0	0	0	0,083	0	0	0	0
Diesel (< Euro 6 vehicle use)	l	9,9	0	0	0	0		0	0	0	0	0,007	0	0	0	0
Diesel (Euro 6 vehicle use)	l	9,9	0	0	0	0		0	0	0	0	0,007	0	0	0	0
Petrol (vehicle use)	l	8,94	0	0	0	0	0,038	0	0	0	0	0,001	0	0	0	0
Scope 2 related energy consumption																
Electrical energy	kWh	1	0	0	0	0	0,573	0	0	0	0	0,344	0	0	0	0
Electrical energy (vehicle use)	kWh	1	0	0	0	0	0,573	0	0	0	0	0,344	0	0	0	0
District heat	kWh	1	0	0	0	0	0,257	0	0	0	0	0,14	0	0	0	0
Energy total			0	0	0	0	Total	0	0	0	0	Total	0	0	0	0

PM

Energy source	Unit	Conservation factor to kWh					PM emissions (g)				
			2020	2021	2022	2023	Conservation factor to dust particles [g/kWh]	2020	2021	2022	2023
Scope 1 related energy consumption											
Heating energy from fossil fuels											
Hard coal	kg	8,33	0	0	0	0		0	0	0	0
Lignite (brown coal)	kg	2,56	0	0	0	0		0	0	0	0
Heating oil	l	9,95	0	0	0	0	0,024	0	0	0	0
Natural gas	kWh	1	0	0	0	0	0,007	0	0	0	0
Wood chips	kg	3,71	0	0	0	0	0,144	0	0	0	0
Wood pellets	kg	4,5	0	0	0	0	0,065	0	0	0	0
LPG/propane	kg	12,9	0	0	0	0	0,016	0	0	0	0
Climate relevant gases consumed in production processes											
Acetylene	m ³	14,7	0	0	0	0	223,9	0	0	0	0
other gas	m ³		0	0	0	0		0	0	0	0
Fuels used in company vehicles											
CNG (vehicle use)	l		0	0	0	0	0,005	0	0	0	0
LPG/Propane gas (vehicle use)	kg	12,9	0	0	0	0	0,016	0	0	0	0
Diesel (< Euro 6 vehicle use)	l	9,9	0	0	0	0		0	0	0	0
Diesel (Euro 6 vehicle use)	l	9,9	0	0	0	0		0	0	0	0
Petrol (vehicle use)	l	8,94	0	0	0	0	0,024	0	0	0	0
Scope 2 related energy consumption											
Electrical energy	kWh	1	0	0	0	0	0,041	0	0	0	0
Electrical energy (vehicle use)	kWh	1	0	0	0	0	0,041	0	0	0	0
District heat	kWh	1	0	0	0	0	0,019	0	0	0	0
Energy total			0	0	0	0	Total PM	0	0	0	0

5. Water:

Water	Date: Version:
--------------	---------------------------------

Organisation:	
Site	
Country/EU Member State	
Person responsible for data consolidation:	

Water consumption

Water source	unit	Annual quantity consumed [m ³]				Cost [EURO / a]			
		2020	2021	2022	2023	2020	2021	2022	2023
Drinking water, municipal supplier	m ³								
Drinking water, own well	m ³								
Process water, own well	m ³								
Rain water collected and used for sanitary purposes	m ³								
Rain water collected and used in production	m ³								
Rain water collected for other use (e.g., gardening)	m ³								
Leakages, incidents, flushing in regard of fresh water supply	m ³								
Total amount of water use	m³	0	0	0	0				
Total amount of water intake	m³	0	0	0	0				
Total water cost	EUR					0	0	0	0

Waste water discharge

Discharge path	unit	Annual quantity discharged [m ³]				Cost [EURO / a]			
		2020	2021	2022	2023	2020	2021	2022	2023
Public sewer & treatment system	m ³	0	0	0	0	0	0	0	0
sanitary waste water	m ³								
process water	m ³								
Own treatment system	m ³	0	0	0	0	0	0	0	0
sanitary waste water	m ³								
process water	m ³								
Rainwater discharged (direct discharge in river or lake)	m ³								
Process water collected for re-use / recycling	m ³								
Total waste water/waste water cost	m³	0	0	0	0	0	0	0	0
Additional cost charged for sealed surfaces	€/a								

6. Waste:

Waste	Date: Version:
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Organisation:	
Site	
Country/EU Member State	
Person responsible for data consolidation:	

Description of waste	EWC or national waste code	Waste category	Quantity/year												Total cost (+) / Revenues (-) [Euro/a]			
			2020			2021			2022			2023			2020	2021	2022	2023
			Quantity	Unit	Quantity [in t]	Quantity	Unit	Quantity [in t]	Quantity	Unit	Quantity [in t]	Quantity	Unit	Quantity [in t]	net cost [EUR]	net cost [EUR]	net cost [EUR]	net cost [EUR]
	Manual input	Drop-down list		Manual input	Drop-down list		Manual input	Drop-down list		Manual input	Drop-down list							
Non hazardous waste																		
Non hazardous waste resulting from production-related activities																		
Residual waste for disposal, incl. incineration		n.haz.		t			t			t			t					
Residual waste for energy recovery		n.haz.		t			t			t			t					
Paper, cardboard total		n.haz.		t			t			t			t					
<i>Includes paper, cardboard for recycling</i>		n.haz.		t			t			t			t					
Glas (recycling)		n.haz.		t			t			t			t					
Glas (other disposal ways)		n.haz.		t			t			t			t					
Kitchen and cafeteria food waste (recycling)		n.haz.		t			t			t			t					
Wood (recycling)		n.haz.		t			t			t			t					
Plastics total		n.haz.		t			t			t			t					
<i>Includes plastics for recycling</i>		n.haz.		t			t			t			t					
Metals (recycling)		n.haz.		t			t			t			t					
Other non hazardous waste		n.haz.		t			t			t			t					
Total n. haz. waste from production																		
Total costs n. haz. waste from production																		
Non hazardous waste resulting from non-production (e.g., building) activities																		
construction waste (disposal)		n.haz.		t			t			t			t					
construction waste (recycling)		n.haz.		t			t			t			t					
Total non-production n. haz. waste																		
Total costs non-production n.hazardous waste																		
Total non hazardous waste [t]																		
Cost related to non hazardous waste [EUR]																		
Included recycled total non hazardous waste [t]																		
Cost related to recycled non hazardous waste [EUR]																		

Description of waste	EWC or national waste code	Waste category	Quantity/a												Total cost (+) / Revenues (-) [Euro/a]			
			2020			2021			2022			2023			2020	2021	2022	2023
			Quantity	Unit	Quantity [in t]	Quantity	Unit	Quantity [in t]	Quantity	Unit	Quantity [in t]	Quantity	Unit	Quantity [in t]	net cost [EUR]	net cost [EUR]	net cost [EUR]	net cost [EUR]
	Manual input	Drop-down list		Manual input	Drop-down list		Manual input	Drop-down list		Manual input	Drop-down list							
Hazardous waste																		
Hazardous waste resulting from production-related activities																		
fluorescent lamps		haz.		t			t			t			t					
electrical/ electronics waste		haz.		t			t			t			t					
used oil/waste oil		haz.		t			t			t			t					
used batteries		haz.		t			t			t			t					
paint waste		haz.		t			t			t			t					
adhesives waste		haz.		t			t			t			t					
solvent waste		haz.		t			t			t			t					
Total haz. waste from production																		
Total costs haz. waste from production																		
Hazardous waste resulting from other (e.g., building) activities																		
contaminated soil		haz.		t			t			t			t					
other waste type		haz.		t			t			t			t					
other waste type		haz.		t			t			t			t					
Total non-production haz. waste																		
Total costs non production haz. waste																		
Total hazardous waste [t]																		
haz. waste cost [EUR]																		
Total amount of waste [t]																		
Total waste cost [EUR]																		

7. Biodiversity:

Biodiversity	Date: Version:
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Organisation:	
Site	
Country/EU Member State	
Person responsible for data consolidation:	

Area					
Type of land use	unit	2020	2021	2022	2023
total size of property	m ²	1	1	1	1
total building footage (surface consumed by ground floor)	m ²	1	1	1	1
total sealed area (outside of buildings)	m ²				
total nature-oriented area on site	m ²				
total nature oriented area off-site	m ²				

total occupied area	m ²	1	1	1	1
total nature-oriented area	m ²				

8. Emissions:

Emissions	Date: Version:
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Organisation:	
Site	
Country/EU Member State	
Person responsible for data consolidation:	

CO₂ equivalents per re-filled quantity

Refrigerant/other climate gas	emission factor	measurement unit	2020		2021		2022		2023	
			Quantity [kg]	CO ₂ equivalent [t]	Quantity [kg]	CO ₂ equivalent [t]	Quantity [kg]	CO ₂ equivalent [t]	Quantity [kg]	CO ₂ equivalent [t]
R-11 Trichlorfluormethan	4 660	kg								
R-12 Dichlordifluormethan	10 200	kg								
R-22 Chlordifluormethan	1 760	kg								
R-32 Difluormethan	677	kg								
R-113 Trichlortrifluorethan	5 820	kg								
R-123 Dichlortrifluorethan	79	kg								
R-124 Chlortetrafluorethan	527	kg								
R-125 Pentafluorethan	3 170	kg								
R-134a Tetrafluorethan	1 300	kg								
R-143a Trifluorethan	4 800	kg								
R-152a Difluorethan	138	kg								
R-401A (53%R-22, 34% R-124, 13% R-152a)	16	kg								
R-401B (61% R-22, 28% R-124, 11% R-152a)	14	kg								
R-402A (38% R-22, 60% R-125, 2% R-290)	2 100	kg								
R-404A (44% R-125, 52% R-143a, R-134a)	3 922	kg								
R-407A (20% R-32, 40% R-125, 40% R-134a)	2 107	kg								
R-407C (23% R-32, 25% R-125, 52% R-134a)	1 774	kg								
R-410A (50% R-32, 50% R-125)	2 088	kg								
R-502 (48,8% R-22, 51,2% R-115)	4 800	kg								
R-507 (45% R-125, 55% R-143)	4 300	kg								
R-744 carbon dioxide	1	kg								
SF6	23500	kg								
Total amount of CO₂ equivalent emissions resulting from refrigerant or other climate gas emissions										

Sources: IPCC, AR5 (2014); for refrigerant blends: UNEP document "Refrigerant Blends: Calculating Global Warming Potentials"

9. EMAS Core Indicators:

Calculation of EMAS Core Indicators (no input)	Date: Version:
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Organisation:	
Site	
Country/EU Member State	
Person responsible for data consolidation:	

Reference figures to calculate core indicators	unit	2020	2021	2022	2023
Number of employees	FTE	1	1	1	1
Work hours (1.1. to 31.12.)	h	1	1	1	1
heated surface	[m ²]	1	1	1	1
Production volume (quantity)	pieces/a	1	1	1	1
Production volume (weight)	[t/a]	1	1	1	1
Turnover	[m€]	1	1	1	1
number of overnights (hotels)		1	1	1	1
number of inhabitants (public admin.)		1	1	1	1
Quantity of waste processed (waste sector)	[t]	1	1	1	1
total energy produced (utilities)	[MWh]	1	1	1	1
other reference	tbd	1	1	1	1

ENERGY

Energy consumption/year	unit	2020	2021	2022	2023
total energy consumption	[kWh]				
total direct energy	[kWh]				
total indirect energy (electricity, heat)	[kWh]				
Electricity total	[kWh]				
Electricity for company owned vehicles	[kWh]				
District heat	[kWh]				
% renewable electricity	%				
% renewable district heat	%				
renewable energy produced	[kWh]				
renewable energy sold to 3rd parties	[kWh]				
Diesel & petrol consumed in company operated vehicles	[kWh]				

Energy efficiency indicators			unit	2020	2021	2022	2023
total energy consumption	/	Number of employees	[kWh/FTE year]				
total energy consumption	/	Work hours (1.1. to 31.12.)	[kWh/h]				
total energy consumption	/	heated surface	[kWh/m ²]				
total energy consumption	/	Production volume (quantity)	[kWh/piece]				
total energy consumption	/	Production volume (weight)	[kWh/t]				
total energy consumption	/	Turnover	[kWh/MEUR]				
total energy consumption	/	number of overnights (hotels)	[kWh/stay]				
total energy consumption	/	number of inhabitants (public admin.)	[kWh/person]				
total energy consumption	/	Quantity of waste processed (waste sector)	[kWh/t]				
total energy consumption	/	total energy produced (utilities)	[kWh/kWh]				
total energy consumption	/	other reference	[kWh/tbd]				

Energy efficiency indicators			unit	2020	2021	2022	2023
total direct energy included in total energy	/	Number of employees	[kWh/FTE year]				
total direct energy included in total energy	/	Work hours (1.1. to 31.12.)	[kWh/h]				
total direct energy included in total energy	/	heated surface	[kWh/m ²]				
total direct energy included in total energy	/	Production volume (quantity)	[kWh/piece]				
total direct energy included in total energy	/	Production volume (weight)	[kWh/t]				
total direct energy included in total energy	/	Turnover	[kWh/MEUR]				
total direct energy included in total energy	/	number of overnights (hotels)	[kWh/stay]				
total direct energy included in total energy	/	number of inhabitants (public admin.)	[kWh/person]				
total direct energy included in total energy	/	Quantity of waste processed (waste sector)	[kWh/t]				
total direct energy included in total energy	/	total energy produced (utilities)	[kWh/kWh]				
total direct energy included in total energy	/	other reference	[kWh/tbd]				

Electricity			unit	2020	2021	2022	2023
total electricity consumption	/	Number of employees	[kWh/FTE year]				
total electricity consumption	/	Work hours (1.1. to 31.12.)	[kWh/h]				
total electricity consumption	/	heated surface	[kWh/m ²]				
total electricity consumption	/	Production volume (quantity)	[kWh/piece]				
total electricity consumption	/	Production volume (weight)	[kWh/t]				
total electricity consumption	/	Turnover	[kWh/MEUR]				
total electricity consumption	/	number of overnights (hotels)	[kWh/stay]				
total electricity consumption	/	number of inhabitants (public admin.)	[kWh/person]				
total electricity consumption	/	Quantity of waste processed (waste sector)	[kWh/t]				
total electricity consumption	/	total energy produced (utilities)	[kWh/kWh]				
total electricity consumption	/	other reference	[kWh/tbd]				

Renewable energy indicators			unit	2020	2021	2022	2023
total renewable energy use included in total energy use	/	Number of employees	[kWh/FTE year]				
total renewable energy use included in total energy use	/	Work hours (1.1. to 31.12.)	[kWh/h]				
total renewable energy use included in total energy use	/	heated surface	[kWh/m ²]				
total renewable energy use included in total energy use	/	Production volume (quantity)	[kWh/piece]				
total renewable energy use included in total energy use	/	Production volume (weight)	[kWh/t]				
total renewable energy use included in total energy use	/	Turnover	[kWh/MEUR]				
total renewable energy use included in total energy use	/	number of overnights (hotels)	[kWh/stay]				
total renewable energy use included in total energy use	/	number of inhabitants (public admin.)	[kWh/person]				
total renewable energy use included in total energy use	/	Quantity of waste processed (waste sector)	[kWh/t]				
total renewable energy use included in total energy use	/	total energy produced (utilities)	[kWh/kWh]				
total renewable energy use included in total energy use	/	other reference	[kWh/tbd]				

Heat		unit	2020	2021	2022	2023
total district heat consumption	/	Number of employees [kWh/FTE year]				
total district heat consumption	/	Work hours (1.1. to 31.12.) [kWh/h]				
total district heat consumption	/	heated surface [kWh/m ²]				
total district heat consumption	/	Production volume (quantity) [kWh/piece]				
total district heat consumption	/	Production volume (weight) [kWh/t]				
total district heat consumption	/	Turnover [kWh/MEUR]				
total district heat consumption	/	number of overnights (hotels) [kWh/stay]				
total district heat consumption	/	number of inhabitants (public admin.) [kWh/person]				
total district heat consumption	/	Quantity of waste processed (waste sector) [kWh/t]				
total district heat consumption	/	total energy produced (utilities) [kWh/kWh]				
total district heat consumption	/	other reference [kWh/tbd]				

Renewable energy indicators		unit	2020	2021	2022	2023
total renewable energy production	/	Number of employees [kWh/FTE year]				
total renewable energy production	/	Work hours (1.1. to 31.12.) [kWh/h]				
total renewable energy production	/	heated surface [kWh/m ²]				
total renewable energy production	/	Production volume (quantity) [kWh/piece]				
total renewable energy production	/	Production volume (weight) [kWh/t]				
total renewable energy production	/	Turnover [kWh/MEUR]				
total renewable energy production	/	number of overnights (hotels) [kWh/stay]				
total renewable energy production	/	number of inhabitants (public admin.) [kWh/person]				
total renewable energy production	/	Quantity of waste processed (waste sector) [kWh/t]				
total renewable energy production	/	total energy produced (utilities) [kWh/kWh]				
total renewable energy production	/	other reference [kWh/tbd]				

Fuels		unit	2020	2021	2022	2023
total fuel (diesel, petrol) consumption	/	Number of employees [kWh/FTE year]				
total fuel (diesel, petrol) consumption	/	Work hours (1.1. to 31.12.) [kWh/h]				
total fuel (diesel, petrol) consumption	/	heated surface [kWh/m ²]				
total fuel (diesel, petrol) consumption	/	Production volume (quantity) [kWh/piece]				
total fuel (diesel, petrol) consumption	/	Production volume (weight) [kWh/t]				
total fuel (diesel, petrol) consumption	/	Turnover [kWh/MEUR]				
total fuel (diesel, petrol) consumption	/	number of overnights (hotels) [kWh/stay]				
total fuel (diesel, petrol) consumption	/	number of inhabitants (public admin.) [kWh/person]				
total fuel (diesel, petrol) consumption	/	Quantity of waste processed (waste sector) [kWh/t]				
total fuel (diesel, petrol) consumption	/	total energy produced (utilities) [kWh/kWh]				
total fuel (diesel, petrol) consumption	/	other reference [kWh/tbd]				

MATERIAL

Material indicators		unit	2016	2017	2018	2019
total direct material purchase	/	Number of employees	[t/FTE year]			
total direct material purchase	/	Work hours (1.1. to 31.12.)	[t/h]			
total direct material purchase	/	heated surface	[t/m ²]			
total direct material purchase	/	Production volume (quantity)	[t/piece]			
total direct material purchase	/	Production volume (weight)	[t/t]			
total direct material purchase	/	Turnover	[t/MEUR]			
total direct material purchase	/	number of overnights (hotels)	[t/stay]			
total direct material purchase	/	number of inhabitants (public admin.)	[t/person]			
total direct material purchase	/	Quantity of waste processed (waste sector)	[t/t]			
total direct material purchase	/	total energy produced (utilities)	[t/kWh]			
total direct material purchase	/	other reference	[t/tbd]			

Material indicators		unit	2016	2017	2018	2019
total indirect material purchase	/	Number of employees	[t/FTE year]			
total indirect material purchase	/	Work hours (1.1. to 31.12.)	[t/h]			
total indirect material purchase	/	heated surface	[t/m ²]			
total indirect material purchase	/	Production volume (quantity)	[t/piece]			
total indirect material purchase	/	Production volume (weight)	[t/t]			
total indirect material purchase	/	Turnover	[t/MEUR]			
total indirect material purchase	/	number of overnights (hotels)	[t/stay]			
total indirect material purchase	/	number of inhabitants (public admin.)	[t/person]			
total indirect material purchase	/	Quantity of waste processed (waste sector)	[t/t]			
total indirect material purchase	/	total energy produced (utilities)	[t/kWh]			
total indirect material purchase	/	other reference	[t/tbd]			

WATER & WASTEWATER

Water indicators		unit	2016	2017	2018	2019
total water consumption	/	Number of employees	[t/FTE year]			
total water consumption	/	Work hours (1.1. to 31.12.)	[t/h]			
total water consumption	/	heated surface	[t/m ²]			
total water consumption	/	Production volume (quantity)	[t/piece]			
total water consumption	/	Production volume (weight)	[t/t]			
total water consumption	/	Turnover	[t/MEUR]			
total water consumption	/	number of overnights (hotels)	[t/stay]			
total water consumption	/	number of inhabitants (public admin.)	[t/person]			
total water consumption	/	Quantity of waste processed (waste sector)	[t/t]			
total water consumption	/	total energy produced (utilities)	[t/kWh]			
total water consumption	/	other reference	[t/tbd]			

Water indicators		unit	2016	2017	2018	2019
drinking water included in total water consumption	/	Number of employees	[t/FTE year]			
drinking water included in total water consumption	/	Work hours (1.1. to 31.12.)	[t/h]			
drinking water included in total water consumption	/	heated surface	[t/m ²]			
drinking water included in total water consumption	/	Production volume (quantity)	[t/piece]			
drinking water included in total water consumption	/	Production volume (weight)	[t/t]			
drinking water included in total water consumption	/	Turnover	[t/MEUR]			
drinking water included in total water consumption	/	number of overnights (hotels)	[t/stay]			
drinking water included in total water consumption	/	number of inhabitants (public admin.)	[t/person]			
drinking water included in total water consumption	/	Quantity of waste processed (waste sector)	[t/t]			
drinking water included in total water consumption	/	total energy produced (utilities)	[t/kWh]			
drinking water included in total water consumption	/	other reference	[t/tbd]			

Water indicators		unit	2020	2021	2022	2023
collected rain water included in total water consumption	/	Number of employees [t/FTE year]				
collected rain water included in total water consumption	/	Work hours (1.1. to 31.12.) [t/h]				
collected rain water included in total water consumption	/	heated surface [t/m ²]				
collected rain water included in total water consumption	/	Production volume (quantity) [t/piece]				
collected rain water included in total water consumption	/	Production volume (weight) [t/t]				
collected rain water included in total water consumption	/	Turnover [t/MEUR]				
collected rain water included in total water consumption	/	number of overnights (hotels) [t/stay]				
collected rain water included in total water consumption	/	number of inhabitants (public admin.) [t/person]				
collected rain water included in total water consumption	/	Quantity of waste processed (waste sector) [t/t]				
collected rain water included in total water consumption	/	total energy produced (utilities) [t/kWh]				
collected rain water included in total water consumption	/	other reference [t/tbd]				

Waste water indicators		unit	2020	2021	2022	2023
total waste water discharge to treatment systems	/	Number of employees [t/FTE year]				
total waste water discharge to treatment systems	/	Work hours (1.1. to 31.12.) [t/h]				
total waste water discharge to treatment systems	/	heated surface [t/m ²]				
total waste water discharge to treatment systems	/	Production volume (quantity) [t/piece]				
total waste water discharge to treatment systems	/	Production volume (weight) [t/t]				
total waste water discharge to treatment systems	/	Turnover [t/MEUR]				
total waste water discharge to treatment systems	/	number of overnights (hotels) [t/stay]				
total waste water discharge to treatment systems	/	number of inhabitants (public admin.) [t/person]				
total waste water discharge to treatment systems	/	Quantity of waste processed (waste sector) [t/t]				
total waste water discharge to treatment systems	/	total energy produced (utilities) [t/kWh]				
total waste water discharge to treatment systems	/	other reference [t/tbd]				

WASTE

Waste indicators		unit	2020	2021	2022	2023
total (non hazardous + hazardous) waste	/	Number of employees [t/FTE year]				
total (non hazardous + hazardous) waste	/	Work hours (1.1. to 31.12.) [t/h]				
total (non hazardous + hazardous) waste	/	heated surface [t/m ²]				
total (non hazardous + hazardous) waste	/	Production volume (quantity) [t/piece]				
total (non hazardous + hazardous) waste	/	Production volume (weight) [t/t]				
total (non hazardous + hazardous) waste	/	Turnover [t/MEUR]				
total (non hazardous + hazardous) waste	/	number of overnights (hotels) [t/stay]				
total (non hazardous + hazardous) waste	/	number of inhabitants (public admin.) [t/person]				
total (non hazardous + hazardous) waste	/	Quantity of waste processed (waste sector) [t/t]				
total (non hazardous + hazardous) waste	/	total energy produced (utilities) [t/kWh]				
total (non hazardous + hazardous) waste	/	other reference [t/tbd]				

Waste indicators		unit	2020	2021	2022	2023
total hazardous waste included in total waste	/	Number of employees [t/FTE year]				
total hazardous waste included in total waste	/	Work hours (1.1. to 31.12.) [t/h]				
total hazardous waste included in total waste	/	heated surface [t/m ²]				
total hazardous waste included in total waste	/	Production volume (quantity) [t/piece]				
total hazardous waste included in total waste	/	Production volume (weight) [t/t]				
total hazardous waste included in total waste	/	Turnover [t/MEUR]				
total hazardous waste included in total waste	/	number of overnights (hotels) [t/stay]				
total hazardous waste included in total waste	/	number of inhabitants (public admin.) [t/person]				
total hazardous waste included in total waste	/	Quantity of waste processed (waste sector) [t/t]				
total hazardous waste included in total waste	/	total energy produced (utilities) [t/kWh]				
total hazardous waste included in total waste	/	other reference [t/tbd]				

EMISSIONS

Emission Indicators		unit	2020	2021	2022	2023
total amount of greenhouse gases	/	Number of employees [kg CO _{2eq} /FTE year]				
total amount of greenhouse gases	/	Work hours (1.1. to 31.12.) [kg CO _{2eq} /h]				
total amount of greenhouse gases	/	heated surface [t/m ²]				
total amount of greenhouse gases	/	Production volume (quantity) [kg CO _{2eq} /piece]				
total amount of greenhouse gases	/	Production volume (weight) [kg CO _{2eq} /t]				
total amount of greenhouse gases	/	Turnover [kg CO _{2eq} /MEUR]				
total amount of greenhouse gases	/	number of overnights (hotels) [kg CO _{2eq} /h]				
total amount of greenhouse gases	/	number of inhabitants (public admin.) [kg CO _{2eq} /person]				
total amount of greenhouse gases	/	Quantity of waste processed (waste sector) [kg CO _{2eq} /t]				
total amount of greenhouse gases	/	total energy produced (utilities) [kg CO _{2eq} /kWh]				
total amount of greenhouse gases	/	other reference [kg CO _{2eq} /tbd]				

Emission Indicators		unit	2020	2021	2022	2023
total amount of SO ₂ emissions	/	Number of employees [g/FTE year]				
total amount of SO ₂ emissions	/	Work hours (1.1. to 31.12.) [g/h]				
total amount of SO ₂ emissions	/	heated surface [t/m ²]				
total amount of SO ₂ emissions	/	Production volume (quantity) [g/piece]				
total amount of SO ₂ emissions	/	Production volume (weight) [g/t]				
total amount of SO ₂ emissions	/	Turnover [g/MEUR]				
total amount of SO ₂ emissions	/	number of overnights (hotels) [g/stay]				
total amount of SO ₂ emissions	/	number of inhabitants (public admin.) [g/person]				
total amount of SO ₂ emissions	/	Quantity of waste processed (waste sector) [g/t]				
total amount of SO ₂ emissions	/	total energy produced (utilities) [g/kWh]				
total amount of SO ₂ emissions	/	other reference [g/tbd]				

Emission Indicators		unit	2020	2021	2022	2023
total amount of NO _x emissions	/	Number of employees [g/FTE year]				
total amount of NO _x emissions	/	Work hours (1.1. to 31.12.) [g/h]				
total amount of NO _x emissions	/	heated surface [g/m ²]				
total amount of NO _x emissions	/	Production volume (quantity) [g/piece]				
total amount of NO _x emissions	/	Production volume (weight) [g/t]				
total amount of NO _x emissions	/	Turnover [g/MEUR]				
total amount of NO _x emissions	/	number of overnights (hotels) [g/stay]				
total amount of NO _x emissions	/	number of inhabitants (public admin.) [g/person]				
total amount of NO _x emissions	/	Quantity of waste processed (waste sector) [g/t]				
total amount of NO _x emissions	/	total energy produced (utilities) [g/kWh]				
total amount of NO _x emissions	/	other reference [g/tbd]				

Emission Indicators		unit	2020	2021	2022	2023
total amount of PM emissions	/	Number of employees [g/FTE year]				
total amount of PM emissions	/	Work hours (1.1. to 31.12.) [g/h]				
total amount of PM emissions	/	heated surface [g/m ²]				
total amount of PM emissions	/	Production volume (quantity) [g/piece]				
total amount of PM emissions	/	Production volume (weight) [g/t]				
total amount of PM emissions	/	Turnover [g/MEUR]				
total amount of PM emissions	/	number of overnights (hotels) [g/stay]				
total amount of PM emissions	/	number of inhabitants (public admin.) [g/person]				
total amount of PM emissions	/	Quantity of waste processed (waste sector) [g/t]				
total amount of PM emissions	/	total energy produced (utilities) [g/kWh]				
total amount of PM emissions	/	other reference [g/tbd]				

BIODIVERSITY

Biodiversity core indicators		unit	2020	2021	2022	2023
total use of land	/	Number of employees [m ² /FTE year]	1	1	1	1
total use of land	/	Work hours (1.1. to 31.12.) [m ² /h]	1	1	1	1
total use of land	/	heated surface [m ² /m ²]	1	1	1	1
total use of land	/	Production volume (quantity) [m ² /piece]	1	1	1	1
total use of land	/	Production volume (weight) [m ² /t]	1	1	1	1
total use of land	/	Turnover [m2/MEUR]	1	1	1	1
total use of land	/	number of overnights (hotels) [m ² /stay]	1	1	1	1
total use of land	/	number of inhabitants (public admin.) [m ² /person]	1	1	1	1
total use of land	/	Quantity of waste processed (waste sector) [m ² /t]	1	1	1	1
total use of land	/	total energy produced (utilities) [m ² /kWh]	1	1	1	1
total use of land	/	other reference [m ² /tbd]	1	1	1	1

Biodiversity core indicators		unit	2020	2021	2022	2023
total sealed area	/	Number of employees [m ² /FTE year]				
total sealed area	/	Work hours (1.1. to 31.12.) [m ² /h]				
total sealed area	/	heated surface [m ² /m ²]				
total sealed area	/	Production volume (quantity) [m ² /piece]				
total sealed area	/	Production volume (weight) [m ² /t]				
total sealed area	/	Turnover [m2/MEUR]				
total sealed area	/	number of overnights (hotels) [m ² /stay]				
total sealed area	/	number of inhabitants (public admin.) [m ² /person]				
total sealed area	/	Quantity of waste processed (waste sector) [m ² /t]				
total sealed area	/	total energy produced (utilities) [m ² /kWh]				
total sealed area	/	other reference [m ² /tbd]				

Biodiversity core indicators		unit	2020	2021	2022	2023
total nature-oriented area on site	/	Number of employees [m ² /FTE year]				
total nature-oriented area on site	/	Work hours (1.1. to 31.12.) [m ² /h]				
total nature-oriented area on site	/	heated surface [m ² /m ²]				
total nature-oriented area on site	/	Production volume (quantity) [m ² /piece]				
total nature-oriented area on site	/	Production volume (weight) [m ² /t]				
total nature-oriented area on site	/	Turnover [m2/MEUR]				
total nature-oriented area on site	/	number of overnights (hotels) [m ² /stay]				
total nature-oriented area on site	/	number of inhabitants (public admin.) [m ² /person]				
total nature-oriented area on site	/	Quantity of waste processed (waste sector) [m ² /t]				
total nature-oriented area on site	/	total energy produced (utilities) [m ² /kWh]				
total nature-oriented area on site	/	other reference [m ² /tbd]				

ESG REPORTING



ESG framework for SMEs

A PRACTICAL GUIDE