

Standards in Practice

Applying EN/ISO Standards  
for SME Sustainability Reporting



# Executive Summary

European and international standards developed e.g. by CEN and ISO align with the Voluntary Reporting Standard for SMEs standard’s sustainability reporting framework – simplifying and supporting implementation. This paper details how DIN, together with EFRAG and stakeholders, created a mapping of the two frameworks to visualise their interoperability. The mapping is attached to this paper in Annex A Mapping.

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# Abbreviations

<b>DIN</b>	Deutsches Institut für Normung e. V.
<b>EFRAG</b>	European Financial Reporting Advisory Group
<b>CEN</b>	European Committee for Standardization (Comité Européen de Normalisation)
<b>CENELEC</b>	European Committee for Electrotechnical Standardization (Comité Européen de Normalisation Électrotechnique)
<b>ETSI</b>	European Telecommunications Standards Institute
<b>ISO</b>	International Organization for Standardization
<b>IEC</b>	International Electrotechnical Commission
<b>ITU</b>	International Telecommunication Union
<b>NSBs</b>	National Standards Bodies
<b>EN/ISO Standards</b>	European and International Standards
<b>ESG</b>	Environmental, Social, and Governance
<b>CSRD</b>	Corporate Sustainability Reporting Directive
<b>ESRS</b>	European Sustainability Reporting Standards
<b>SMEs</b>	Small and Medium-sized Enterprises
<b>VSME</b>	Voluntary Sustainability Reporting Standard for SMEs
<b>MSS</b>	Management System Standard
<b>IWA</b>	International Workshop Agreement

## Disclaimers

This paper and mapping serve as a guideline illustrating the application and utility of **European and International Standards (EN/ISO standards)** for reporting data points within the **Voluntary Reporting Standard for SMEs (VSME)**. EN/ISO standards are not mandatory for the applicability of the VSME; this guidance complements and highlights, rather than prescribes, existing practices.

**DIN (Deutsches Institut für Normung e. V.)** prepared this paper to conclude the collaborative mapping efforts undertaken by European Standards Bodies, **EFRAG (European Financial Reporting Advisory Group)**, and voluntary experts from various stakeholder groups during the summer of 2025. DIN, EFRAG, and all affiliated parties accept no liability for any use, interpretation, or consequences arising from this mapping. Use is entirely at the user's own risk and discretion.

# Scope

## Aims

This document details the interoperability of EN/ISO standards with the VSME standard through a detailed mapping. It supports **small and medium-sized enterprises (SMEs)** in their sustainability reporting by utilizing internationally recognized standards.

It offers comprehensive guidelines for SMEs to integrate recognized good practices into their sustainability reporting, thereby simplifying, structuring, and streamlining reporting processes. It promotes consistency and comparability in disclosures by aligning with established EN/ISO standards and leveraging existing data.

This initiative supports SMEs that are applying or intend to apply EN/ISO standards by unlocking efficiencies in VSME reporting, while providing guidance on incorporation by reference (*VSME, paragraph 18*). It details the relevance of EN/ISO standards in supporting reporting data, methodologies, and organizational development regarding sustainability governance, practices, and policies.

## Limitations

The mapping exclusively lists relevant EN/ISO standards published up to and including June 2025, along with their correspondences to VSME disclosures. It does not include any other (legal) requirements, directives, or reporting frameworks that may affect the applicability of the VSME or are recommended in the VSME guidance.

The VSME does not require external assurance. EN/ISO standard conformity is not a requirement of the VSME or a product of this mapping. This mapping does not introduce any requirements for VSME reporting.

# Standard Frameworks

## CSRD and European Sustainability Reporting Standards

To comply with the European **Corporate Sustainability Reporting Directive (CSRD)**, large and listed companies use EFRAG's **European Sustainability Reporting Standards (ESRS)** to disclose their organisation's **environmental, social, and governance (ESG)** sustainability data.

Currently, SMEs are not legally required to report ESG data in accordance with the ESRS. However, these organisations may still need or wish to provide ESG data in a structured format, for example, to meet the needs of investors or customers. The VSME offers a structure for SMEs to report their ESG data in a standardised format.

## Voluntary Sustainability Reporting Standard for SMEs (VSME)

The VSME<sup>1</sup> was developed by EFRAG and published in December 2024. On July 30<sup>th</sup>, 2025, the European Commission adopted a Recommendation on the use of the VSME<sup>2</sup>. The voluntary standard is applicable for non-listed micro-, small-, and medium-sized undertakings with up to 250 employees and specifies disclosures for ESG sustainability matters.

The VSME helps suppliers meet data needs of large undertakings, supports better access to finance, and can enhance management of sustainability issues in SMEs. The VSME was developed for use by non-listed SMEs, including micro-enterprises, and has not formally been assessed for use by other larger organisations.

## European and International Standards (EN/ISO Standards)

European<sup>3</sup> and International<sup>4</sup> Standards are developed by organisations like **CEN**<sup>5</sup>, **CENELEC**<sup>6</sup> and **ETSI**<sup>7</sup> as well as **ISO**<sup>8</sup>, **IEC**<sup>9</sup>, and **ITU**<sup>10</sup>. **National Standards Bodies (NSBs)** such as DIN are organizations responsible for developing, adopting, and promoting national, European, and international standards within their respective countries.

EN/ISO standards represent internationally recognized best practices, guidelines, and frameworks designed to ensure that products, services, and systems are safe, reliable, and of high quality. Developed through a consensus-based process involving expert input, EN/ISO standards help businesses enhance efficiency and consistency, facilitate international trade, and build consumer trust.

EN/ISO standards also support organizations in advancing their ESG objectives by strengthening sustainability reporting practices. They provide methodologies, definitions, and process-oriented guidelines that assist organizations in establishing effective governance structures and sustainability-related policies.

Additionally, certain EN/ISO standards are suitable for conformity assessment – formal processes that demonstrate whether a product, service, process, or system meets the requirements of a specific standard. This reduces the need for supplementary evidence and helps mitigate risks such as greenwashing.

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<sup>1</sup> EFRAG. (2024). VSME Standard: The voluntary standard for non-listed micro-, small- and medium-sized undertakings. Brussels: European Financial Reporting Advisory Group.

<https://www.efrag.org/sites/default/files/sites/webpublishing/SiteAssets/VSME%20Standard.pdf>

<sup>2</sup> European Commission, Directorate-General for Financial Stability, Financial Services and Capital Markets Union. (2025, July 30). Commission presents voluntary sustainability reporting standard to ease burden on SMEs [Recommendation]. [https://finance.ec.europa.eu/publications/commission-presents-voluntary-sustainability-reporting-standard-ease-burden-smes\\_en](https://finance.ec.europa.eu/publications/commission-presents-voluntary-sustainability-reporting-standard-ease-burden-smes_en)

<sup>3</sup> CEN-CENELEC. (n.d.). European standards. Retrieved from <https://www.cencenelec.eu/european-standardization/european-standards/>

<sup>4</sup> International Organization for Standardization. (n.d.). Standards. Retrieved from <https://www.iso.org/standards.html>

<sup>5</sup> European Committee for Standardization

<sup>6</sup> European Committee for Electrotechnical Standardization

<sup>7</sup> European Telecommunications Standards Institute

<sup>8</sup> International Organization for Standardization

<sup>9</sup> International Electrotechnical Commission

<sup>10</sup> International Telecommunication Union

# Mapping Design

## Process

In November 2024, CEN/CENELEC and EFRAG agreed, as part of their Memorandum of Understanding<sup>11</sup>, to map EN/ISO standards to the ESRS/VSME. This mapping was initiated as a pilot project.

The pilot EN/ISO to VSME mapping was coordinated by EFRAG and DIN, in its role as member of CEN, between February and October 2025. DIN subsequently concluded the work and drafted this paper.

Technical experts from standardization committees, EFRAG, and sustainability reporting professionals were invited in June and July 2025 to review the first EFRAG and DIN draft of the mapping as peer reviewers and contributors. *Annex C Expert Involvement* details the process and design of the technical expert involvement.

## Granularity

EN/ISO standards were mapped to the VSME by clause (e.g., 4), subclause (e.g., 4.2), or second-level subclause (e.g., 4.2.1). Up to five EN/ISO standards were matched per VSME disclosure, which were disaggregated at a high level of detail, down to paragraph (sub)-sub-list level (e.g., 61. (b)ii). A higher-level clause (e.g., sub-clause or clause) for EN/ISO standards implies that all contents of the clause are included.

## Interoperability

A clause, subclause, or second-level subclause of an EN/ISO standard was mapped to a VSME data point if its content supports organizations in disclosing information as required by the VSME standard in any of the following ways:

- **Clear Definitions:** The clause provides definitions that align with VSME terminology.
- **Robust Methodologies:** the clause includes calculation methods or procedures relevant to VSME data points.
- **Relevant Processes:** The clause describes data collection or operational processes that generate reportable information.
- **Systematic Disclosure Structure:** The clause offers a framework or structure that aligns with VSME's disclosure approach.

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<sup>11</sup> CEN-CENELEC. (2024, February 27). CEN, CENELEC and EFRAG join forces to foster synergies in sustainability reporting [Press release]. <https://www.cencenelec.eu/news-events/news/2024/press-release/2024-02-27-efrag-mou/>

# Categories for European and International Standards

This mapping introduces a classification system for EN/ISO standards, enabling users to filter and select standards that best fit their reporting needs. This categorization helps organizations quickly identify the type and applicability of each standard. *Annex B How to use the EN/ISO Standard Categories* details these categories.

Category	Name	Description & Examples
1	Management System Standards (MSS)	Provide a comprehensive management framework
		Includes certifiable standards, i.e. those that can be verified by third parties
		Examples: ISO 14001, ISO 9001
2	Guidance and Technical Standards	Offer methodologies, principles, and guidance for sustainability
		Not certifiable, but support best practices
		Examples: ISO 26000 (guidance), ISO 14080 (technical)
3	Other Official Publications	Freely accessible publications
		Frameworks for implementing ESG principles
		Example: ISO IWA 48

## Climate Change Amendment 2024

All ISO **Management System Standards (MSS)** referenced in the mapping as category 1 received the ISO Climate Change Amendment in 2024. This amendment serves as an update to MSS, requiring organizations to consider climate change in their risk assessments and strategic planning. For simplicity, these amendments are not listed individually for each MSS in the mapping table, as they often lead to renumbering of clauses and subclauses within the original standards and were issued as separate documents. However, they should be regarded as integral parts of the MSS listed in the mapping.

# Mapping Applicability

## Format

The mapping is provided in *Annex A Mapping*. This mapping allows users to view both VSME disclosures and EN/ISO standards simultaneously. Users can filter by VSME disclosure, EN/ISO standard, or standard category. This substantiates the interoperability between sustainability disclosures and standards.

## Columns

The VSME disclosures are listed in column A and B. The corresponding EN/ISO standard, if any, is listed in column C. The EN/ISO standard clauses, subclauses or second-level subclauses are then shown in the following columns D, E, and F accordingly. Column G details the respective EN/ISO standard categories. Column H allows users to add or take notes as needed.

## Examples

**Example 1:** An organisation wants to report on future initiatives being implemented on sustainability matters. This is B2, paragraph 26 (c) in the VSME. One of the EN/ISO standards mapped against this disclosure and thus helping organisations report such data is ISO 9001:2015 *Quality management systems – Requirements*, specifically its clauses 6; 10, and subclause 4.4 (see Figure 1, page 7).

VSME Disclosure	Description	Standard	Clause	Subclause
<b>B2, 26(c)</b>	Future sustainability initiatives	ISO 9001:2015 Quality management systems – Requirements	<b>6. Planning</b> <b>10. Improvement</b>	<b>4.4 Quality management system and its processes</b>
Foreword			7.4 Communication	
Introduction			7.5 Documented information	
1 Scope			8 Operation	
2 Normative references			8.1 Operational planning and control	
3 Terms and definitions			8.2 Requirements for products and services	
4 Context of the organization			8.3 Design and development of products and services	
4.1 Understanding the organization and its context			8.4 Control of externally provided processes, products and services	
4.2 Understanding the needs and expectations of interested parties			8.5 Production and service provision	
4.3 Determining the scope of the quality management system			8.6 Release of products and services	
4.4 Quality management system and its processes			8.7 Control of nonconforming outputs	
5 Leadership			9 Performance evaluation	
5.1 Leadership and commitment			9.1 Monitoring, measurement, analysis and evaluation	
5.2 Policy			9.2 Internal audit	
5.3 Organizational roles, responsibilities and authorities			9.3 Management review	
6 Planning			10 Improvement	
6.1 Actions to address risks and opportunities			10.1 General	
6.2 Quality objectives and planning to achieve them			10.2 Nonconformity and corrective action	
6.3 Planning of changes			10.3 Continual improvement	
7 Support			Annex A	
7.1 Resources			Annex B	
7.2 Competence			Bibliography	
7.3 Awareness				

Figure 1 - Example 1, ISO 9001:2015 and VSME B2, 26 c)

**Example 2:** An organisation wants to report on their greenhouse gas emission targets. They report existing data from implementing ISO IWA 48:2022 *Net Zero Guidelines* in subclause 5.10 and second-level subclauses 8.2.3, 8.2.4 and 8.2.5 (see Figure 2, page 8).

VSME Disclosure	Description	Standard	Clause	Subclause	Second-level Subclause
54.(b)	GHG emission targets	ISO IWA 42:2022 Net zero guidelines	-	5.10 Transparency, integrity and accountability	8.2.3 Targets for Scope 1 emissions 8.2.4 Targets for Scope 2 emissions 8.2.5 Targets for Scope 3 emissions

  

<ul style="list-style-type: none"> <li>Foreword</li> <li>Introduction</li> <li>1 Scope</li> <li>2 Normative references</li> <li>3 Terms and definitions               <ul style="list-style-type: none"> <li>3.1 Terms related to climate action</li> <li>3.2 Terms related to greenhouse gases</li> <li>3.3 Terms related to mitigation of greenhouse gas emissions</li> <li>3.4 Terms relating to organizations seeking to achieve net zero</li> </ul> </li> <li>4 Abbreviated terms</li> <li>5 Net zero guiding principles               <ul style="list-style-type: none"> <li>5.1 General</li> <li>5.2 Alignment</li> <li>5.3 Urgency</li> <li>5.4 Ambition</li> <li>5.5 Prioritization</li> <li>5.6 Decision-making based on scientific evidence and indigenous knowledge</li> <li>5.7 Risk-based approach</li> <li>5.8 Credibility</li> <li>5.9 Equity and justice</li> <li>5.10 Transparency, integrity and accountability</li> <li>5.11 Achievement and continuation of net zero</li> </ul> </li> <li>6 Establishing levels and boundaries for net zero</li> <li>7 Leadership and commitment               <ul style="list-style-type: none"> <li>7.1 General</li> <li>7.2 Leadership commitment</li> <li>7.3 Roles and responsibilities</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>8 Targets               <ul style="list-style-type: none"> <li>8.1 Planning actions to be taken</li> <li>8.2 Target setting</li> </ul> </li> <li>9 Mitigation               <ul style="list-style-type: none"> <li>9.1 Planning</li> <li>9.2 Prioritization of mitigation actions</li> </ul> </li> <li>10 Counterbalancing residual emissions               <ul style="list-style-type: none"> <li>10.1 General</li> <li>10.2 Credits</li> </ul> </li> <li>11 Measurement and monitoring               <ul style="list-style-type: none"> <li>11.1 General</li> <li>11.2 Use of indicators and tools</li> </ul> </li> <li>12 Wider impact, equity and empowerment               <ul style="list-style-type: none"> <li>12.1 Wider impact</li> <li>12.2 Fair share and just transition</li> <li>12.3 Empowerment</li> </ul> </li> <li>13 Communication, reporting and transparency               <ul style="list-style-type: none"> <li>13.1 General</li> <li>13.2 Scope of reporting and information to include</li> </ul> </li> <li>14 Improvement</li> <li>Annex A Workshop contributors</li> <li>Bibliography</li> </ul>
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Figure 2 - Example 2, ISO IWA 42:2022 and VSME 54 (b)

# Annex A Mapping

Download [here](#).

## Annex B How to use the EN /ISO Standard Categories

**Category 1** standards are ideal for preparers and users who wish to use certified information in their VSME sustainability statements, in line with EN/ISO conformity requirements. Management system standards provide a comprehensive approach, often accompanied by non-certifiable guidance standards, methodological standards for computation, technical specifications, and clear governance frameworks. If a VSME data point is linked to a Category 1 EN/ISO standard, organizations can reference their existing certification or documentation for that standard – rather than repeating all the underlying details – in their VSME sustainability report. This is allowed by paragraph 18 of the VSME, which permits the “incorporation by reference” of such information. As a result, preparers can streamline their reporting process and avoid duplicating information that is already covered by recognized, certifiable standards.

**Category 2** standards are particularly useful for preparers aiming to establish or enhance internal management structures and procedures for sustainability issues reported under VSME. These standards provide definitions, management approaches, and governance structures to support disclosures of the mapped VSME data points. As Category 2 EN/ISO standards typically do not require a report, paragraph 18 is not applicable.

**Category 3** consists exclusively of freely accessible publications. These are especially useful for preparers and users who wish to access guidance and general principles for addressing sustainability issues relevant to VSME reporting without incurring additional costs. It must be recognised that category 3 standards generally reflect a lower degree of consensus and have a limited lifetime, after which they are withdrawn or converted into another deliverable. Consequently, category 3 publications provide a reduced level of credibility and involve certain simplifications, as they frequently address sustainability matters outlined in various individual EN/ISO standards. While category 3 standards can support the comparability and quality of reported VSME information, they do not require a report and paragraph 18 is not applicable.

# Annex C Expert Involvement

## Call for Experts

The involvement of experts in the mapping draft process was coordinated through DIN, EFRAG, and supported other European National Standardisation Bodies (NSBs). These experts participated as verifiers, peer reviewers, and contributors, providing essential feedback and insights to refine the draft mapping. The engagement process was voluntary and commenced with an open call for experts issued on 30 May 2025.

This call resulted in 42 experts from various European countries confirming their interest and agreeing to participate in the collaborative mapping process. Experts represented a wide range of stakeholder groups, such as enterprises, research organizations, accountants, consultants, auditors, assurance providers, industry associations, NGOs, and standard setters.

The period for active expert engagement was scheduled from 17 June to 13 July 2025, during which these participants contributed to the review and enhancement of the proposed mapping draft developed by the DIN and EFRAG project team.

## Expert Contribution Process

Experts were organized into three groups, each focusing on one ESG dimensions. Data points that spanned multiple ESG dimensions were reviewed by all relevant groups. Experts evaluated the mapping draft and provided feedback through two main mechanisms:

### 1. Traffic Light Evaluation:

- a) *"Agree"*
- b) *"Do not agree"*
- c) *"Other EN/ISO suggested (comment)"*

### 2. Comment Section:

Experts could propose alternative, additional, or sector-specific EN/ISO standards as well as recommendations for changes for EN/ISO standard clause granularity for each VSME data point.

In addition to the core review process, feedback from participating experts was collected through a variety of engagement channels to facilitate input and discussion. These included online discussion formats to allow for collective review and exchange of perspectives among the expert groups, as well as targeted outreach activities. Daily expert drop-in sessions were organised to provide opportunities for questions, clarifications, and direct feedback.

Outreach included a dedicated presentation at the EFRAG-SME-Forum, which allowed for broader dissemination and ad-hoc collection of expert opinions. Finally, written comments were solicited at the data point level, ensuring that specific feedback was captured for each aspect of the mapping draft.

## Engagement Results

During the expert engagement phase, the majority of participants expressed their approval of the EN/ISO standards mapped in the draft. In total, 832 “agree” comments were recorded, representing an approximate approval rate of 80%. This high level of consensus demonstrates strong support from the expert community for the proposed alignment of EN/ISO standards with VSME data points.

Key recommendations and actions implemented based on expert feedback included:

- Removing EN/ISO standards that did not match the VSME disclosure (67 “do not agree” comments),
- Considering 123 suggestions for other EN/ISO standards, which included proposals for additional standards, replacements, or different/additional clauses, sub-clauses and second-level subclauses,
- Replacing mapped EN/ISO standards with alternatives based on expert suggestions.

The process of redrafting and consolidating expert feedback started on 15 July 2025. During this stage, the project team created an updated version of the mapping, making improvements based on the experts' recommendations. Standards flagged for removal or revision following expert review were removed or modified when adequate justification was presented. Frequently, this process involved refining the detail at the clause levels. Most of the additional standards recommended by experts were incorporated. In cases where the number of suggestions exceeded the five-standard limit per data point, prioritisation was determined according to their relative importance.

**Acknowledgment: We extend our sincere gratitude to all the experts who contributed their time, knowledge, and feedback to the mapping process. Thank you kindly for your commitment to the quality and credibility of this mapping.**



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# Mapping EN/ISO Standards to the VSME Standard

Voluntary Sustainability Reporting Standard for SMEs

Published by	DIN Deutsches Institut für Normung e. V., in collaboration with EFRAG
Date	December 2025
Scope	EN/ISO standards published up to and including June 2025
Standard covered	VSME — Voluntary Sustainability Reporting Standard for SMEs (EFRAG, December 2024)

## Standard Categories

<b>Cat 1</b>	Management System Standards (MSS) — certifiable, third-party verifiable. Examples: ISO 14001, ISO 9001
<b>Cat 2</b>	Guidance and Technical Standards — methodologies and principles, not certifiable. Examples: ISO 26000, ISO 14080
<b>Cat 3</b>	Other Official Publications — freely accessible, lower consensus level. Example: ISO IWA 48

*Disclaimer: This mapping serves as a guideline illustrating the application and utility of EN/ISO standards for reporting data points within the VSME. EN/ISO standards are not mandatory for the applicability of the VSME. DIN, EFRAG and all affiliated parties accept no liability for any use, interpretation or consequences arising from this mapping.*

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<b>232</b> total mappings	<b>83</b> unique standards	<b>24</b> VSME sections covered
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## General — Principles of Preparation

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
9. The undertaking shall report information that is relevant, faithful, comparable, understandable and verifiable.	<b>ISO 14015:2022 Environmental management – Guidelines for environmental due diligence assessment</b>		5.4 Information gathering, verification and validation		Cat 2
9. The undertaking shall report information that is relevant, faithful, comparable, understandable and verifiable.	<b>ISO 14016:2020 Environmental management — Guidelines on the assurance of environmental reports</b>	5. Guidelines on planning and performing the assurance engagement			Cat 2
9. The undertaking shall report information that is relevant, faithful, comparable, understandable and verifiable.	<b>IWA 48:2024 Framework for implementing environmental, social and governance (ESG) principles</b>	4. Principles and practices in ESG			Cat 3
11. The undertaking may complement the metrics from the Basic and Comprehensive modules with additional qualitative and/or quantitative information where appropriate in accordance...	<b>ISO 14007:2019 Environmental management – Guidelines for determining environmental costs and benefits</b>		5.3 Determining relevant sources and types of information	6.4.3 Environment-related internal costs and benefits	Cat 2
11. The undertaking may complement the metrics from the Basic and Comprehensive modules with additional qualitative and/or quantitative information where appropriate in accordance...	<b>ISO 9001:2015 Quality management systems — Requirements</b>		7.5 Documented information 9.1 Monitoring, measurement, analysis and evaluation		Cat 1
10. Depending on the type of activities carried out by the undertaking, the inclusion of additional information (metrics and/or narrative disclosures) not covered in this Standard...	<b>ISO 14001:2015 Environmental management systems – Requirements with guidance for use</b>	4. Context of the organization			Cat 1

## General — "If Applicable" Principle

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
13. Certain disclosures only apply to specific circumstances. For example, the legal requirement to disclose specific information, or already voluntarily disclosing specific...	<b>ISO 14001:2015 Environmental management systems – Requirements with guidance for use</b>	4. Context of the organization			Cat 1
13. Certain disclosures only apply to specific circumstances. For example, the legal requirement to disclose specific information, or already voluntarily disclosing specific...	<b>ISO 26000:2010 Guidance on social responsibility</b>	4. Principles of social responsibility	5.1 General 5.2 Recognizing social responsibility		Cat 2

## General — Objective

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
17. The primary function of this report is to inform actual or potential business counterparties. The undertaking may decide to make its sustainability report available to the...	<b>IWA 48:2024 Framework for implementing environmental, social and governance (ESG) principles</b>	9. Reporting			Cat 3
17. The primary function of this report is to inform actual or potential business counterparties. The undertaking may decide to make its sustainability report available to the...	<b>IWA 48:2024 Framework for implementing environmental, social and governance (ESG) principles</b>	8. Compliance and conformity			Cat 3

## General — Public Disclosure

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
18. To avoid publishing the same information twice, the undertaking may refer in its sustainability report to disclosures published in other documents that can be accessed at the...	<b>ISO 14063:2020 Environmental management – Environmental communication – Guidelines and examples</b>	6. Environmental communication strategy 7. Environmental communication activities			Cat 2

## B1 — General information

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
24 (d) in case of a consolidated sustainability report, the list of the subsidiaries, including their registered address, covered in the report	<b>ISO 14001:2015 Environmental management systems – Requirements with guidance for use</b>		4.3 Determining the scope of the environmental management system		Cat 1
24 (d) in case of a consolidated sustainability report, the list of the subsidiaries, including their registered address, covered in the report	<b>ISO 20275: Entity Legal Forms Code List</b>	5. ELF data record			Cat 2
24.(b) if the undertaking has omitted a disclosure as it is deemed classified or sensitive information (see paragraph 19), the undertaking shall indicate the disclosure that has...	<b>ISO/IEC 27002 for privacy information management — Requirements and guidelines</b>		5.1 Policies for information security		Cat 2
24.(b) if the undertaking has omitted a disclosure as it is deemed classified or sensitive information (see paragraph 19), the undertaking shall indicate the disclosure that has...	<b>ISO 26000:2010 Guidance on social responsibility</b>		4.3 Transparency		Cat 2

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
24.(b) if the undertaking has omitted a disclosure as it is deemed classified or sensitive information (see paragraph 19), the undertaking shall indicate the disclosure that has...	<b>ISO/IEC 27001:2022 Information security, cybersecurity and privacy protection – Information security management systems – Requirements</b>		5.2 Policy	7.5.3 Control of documented information	Cat 1
24.(e) i. the undertaking's legal form;	<b>ISO 20275: Entity Legal Forms Code List</b>	5. ELF data record			Cat 2
24.(e) v. number of employees in headcount or full-time equivalents;	<b>ISO/TS 30425:2021 Human resource management — Workforce availability metrics cluster</b>	4. Number of employees — Headcount 5. Full-time equivalent (FTE)			Cat 2
24.(e) vi. country of primary operations and location of significant asset(s)	<b>ISO 14001:2015 Environmental management systems – Requirements with guidance for use</b>		4.3 Determining the scope of the environmental management system		Cat 1
24.(e) vii. geolocation of sites owned, leased or managed.	<b>ISO 19111:2019 Geographic information – Referencing by coordinates</b>	6. Referencing by coordinates — Data model overview			Cat 2
24.(e) vii. geolocation of sites owned, leased or managed.	<b>ISO 6709:2022 Standard representation of geographic point location by coordinates</b>	6. Geographic point location (GPL) representation			Cat 2
25. If the undertaking has obtained any sustainability-related certification or label, it shall provide a brief description of those (including, where relevant, the issuers of the...	<b>ISO 14020:2022 Environmental statements and programmes for products — Principles and general requirements</b>	0. Introduction [Figure 1, Structure of the ISO 14020 family of standards] 5. Types of environmental statements 6. General requirements for environmental statement programmes			Cat 2
25. If the undertaking has obtained any sustainability-related certification or label, it shall provide a brief description of those (including, where relevant, the issuers of the...	<b>ISO 14021:2016 Environmental labels and declarations – Selfdeclared environmental claims (Type II environmental labelling)</b>	7. Specific requirements for selected claims			Cat 2
25. If the undertaking has obtained any sustainability-related certification or label, it shall provide a brief description of those (including, where relevant, the issuers of the...	<b>ISO 14024:2018 Environmental labels and declarations – Type I environmental labelling – Principles and procedures</b>		6.6 Reporting and publication 7.4 Procedures for assessing and demonstrating compliance		Cat 2

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
25. If the undertaking has obtained any sustainability-related certification or label, it shall provide a brief description of those (including, where relevant, the issuers of the...	<b>ISO 14025:2006 Environmental labels and declarations — Type III environmental declarations — Principles and procedures</b>	7. Declaration requirements 9. Additional requirements for developing Type III environmental declarations for business-to-consumer communication	5.9 Transparency		Cat 2
25. If the undertaking has obtained any sustainability-related certification or label, it shall provide a brief description of those (including, where relevant, the issuers of the...	<b>ISO 14026:2017 Environmental labels and declarations — Principles, requirements and guidelines for communication of footprint information</b>	6. Communication requirements 7. Requirements for the use of data to support the communication			Cat 2

## B2 — Environmental practices

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
26 (b)The undertaking shall state whether it has: (b) policies on sustainability issues, whether they are publicly available, and any separate environmental, social or governance...	<b>ISO 14001:2015 Environmental management systems – Requirements with guidance for use</b>		5.2 Environmental Policy		Cat 1
26 (b)The undertaking shall state whether it has: (b) policies on sustainability issues, whether they are publicly available, and any separate environmental, social or governance...	<b>ISO 14007:2019 Environmental management – Guidelines for determining environmental costs and benefits</b>		5.2 Defining the purpose of environmental costs and benefit		Cat 2
26 (b)The undertaking shall state whether it has: (b) policies on sustainability issues, whether they are publicly available, and any separate environmental, social or governance...	<b>ISO 26000:2010 Guidance on social responsibility</b>		6.2 Organizational governance 6.3 Human rights 6.4 Labour practices 6.5 The environment		Cat 2
26 (b)The undertaking shall state whether it has: (b) policies on sustainability issues, whether they are publicly available, and any separate environmental, social or governance...	<b>ISO 45001:2018 Occupational health and safety management systems — Requirements with guidance for use</b>		5.2 OH&S; policy		Cat 1
26 (b)The undertaking shall state whether it has: (b) policies on sustainability issues, whether they are publicly available, and any separate environmental, social or governance...	<b>ISO/UNDP PAS 53002:2024 Guidelines for contributing to the United Nations Sustainable Development Goals</b>	4. Understanding external and internal issues and the overall context of the organization 8. Policy			Cat 3

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
26 (c) any future initiatives or forward-looking plans that are being implemented on sustainability issues; and	<b>ISO 14001:2015 Environmental management systems – Requirements with guidance for use</b>		6.1 Actions to address risks and opportunities		Cat 1
26 (c) any future initiatives or forward-looking plans that are being implemented on sustainability issues; and	<b>ISO 37000:2021 Governance of organizations — Guidance</b>	6. Principles of governance			Cat 2
26 (c) any future initiatives or forward-looking plans that are being implemented on sustainability issues; and	<b>ISO 45001:2018 Occupational health and safety management systems — Requirements with guidance for use</b>		6.2 OH&S; objectives and planning to achieve them		Cat 1
26 (c) any future initiatives or forward-looking plans that are being implemented on sustainability issues; and	<b>ISO 9001:2015 Quality management systems — Requirements</b>	6. Planning 10. Improvement	4.4 Quality management system and its processes		Cat 1
26 (c) any future initiatives or forward-looking plans that are being implemented on sustainability issues; and	<b>ISO 9001:2015 Quality management systems — Requirements</b>		5.2 Policy		Cat 1
26 (d) targets to monitor the implementation of the policies and the progress achieved towards meeting such targets.	<b>ISO 14001:2015 Environmental management systems – Requirements with guidance for use</b>		6.2 Environmental objectives and planning to achieve them		Cat 1
26 (d) targets to monitor the implementation of the policies and the progress achieved towards meeting such targets.	<b>ISO 14002-1:2019 Environmental management systems – Guidelines for using ISO 14001 to address environmental aspects and conditions within an environmental topic area –Part 1: General</b>		4.3 Determine appropriate actions 5.1 Environmental objectives		Cat 2
26 (d) targets to monitor the implementation of the policies and the progress achieved towards meeting such targets.	<b>ISO 14015:2022 Environmental management – Guidelines for environmental due diligence assessment</b>		5.4 Information gathering, verification and validation 5.5 Evaluation Annex B Observation of the physical attributes and conditions		Cat 2
26 (d) targets to monitor the implementation of the policies and the progress achieved towards meeting such targets.	<b>ISO 14031:2021 Environmental management — Environmental performance evaluation — Guidelines</b>	4. Environmental performance evaluation			Cat 2
26 (d) targets to monitor the implementation of the policies and the progress achieved towards meeting such targets.	<b>ISO 14080:2018 Greenhouse gas management and related activities — Framework and principles for methodologies on climate actions</b>		6.6 Using the methodology profile for communication 7.2 Reviewing the goals and scope		Cat 2

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
26.(a) If the undertaking has put in place specific practices, policies or future initiatives for transitioning towards a more sustainable economy, it shall state so. The...	<b>ISO 20400:2017 Sustainable procurement — Guidance</b>		4.5 Key considerations for sustainable procurement 5.3 Aligning procurement with organizational objectives and goals		Cat 2
26.(a) If the undertaking has put in place specific practices, policies or future initiatives for transitioning towards a more sustainable economy, it shall state so. The...	<b>ISO 26000:2010 Guidance on social responsibility</b>	6. Guidance on social responsibility core subjects 7. Guidance on integrating social responsibility throughout an organization			Cat 2
26.(a) If the undertaking has put in place specific practices, policies or future initiatives for transitioning towards a more sustainable economy, it shall state so. The...	<b>ISO 37000:2021 Governance of organizations — Guidance</b>	6. Principles of governance			Cat 2
26.(a) If the undertaking has put in place specific practices, policies or future initiatives for transitioning towards a more sustainable economy, it shall state so. The...	<b>ISO 50047:2016 Energy savings — Determination of energy savings in organizations</b>	7. Calculation of energy savings			Cat 2
26.(a) If the undertaking has put in place specific practices, policies or future initiatives for transitioning towards a more sustainable economy, it shall state so. The...	<b>ISO 59004:2024 Circular economy — Vocabulary, principles and guidance for implementation</b>	4. Circular economy vision 5. Circular economy principles 7. Implementation guidance			Cat 2
27. Such practices, policies and future initiatives include what the undertaking does to reduce its negative impacts and to enhance its positive impacts on people and the...	<b>ISO 14001:2015 Environmental management systems – Requirements with guidance for use</b>		6.2 Environmental objectives		Cat 1
27. Such practices, policies and future initiatives include what the undertaking does to reduce its negative impacts and to enhance its positive impacts on people and the...	<b>ISO 14008:2019 Monetary valuation of environmental impacts and related environmental aspects</b>		4.2 Description of principles 5.3 Specification of the environmental impact or aspect		Cat 2
27. Such practices, policies and future initiatives include what the undertaking does to reduce its negative impacts and to enhance its positive impacts on people and the...	<b>ISO 20400:2017 Sustainable procurement — Guidance</b>		4.5 Key considerations for sustainable procurement 5.3 Aligning procurement with organizational objectives and goals		Cat 2

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
27. Such practices, policies and future initiatives include what the undertaking does to reduce its negative impacts and to enhance its positive impacts on people and the...	<b>ISO 22301:2019 Security and resilience – Business continuity management systems – Requirements</b>		6.1 Actions to address risks and opportunities 6.3 Planning changes to the business continuity management system 8.2 Business impact analysis and risk assessment		Cat 1
27. Such practices, policies and future initiatives include what the undertaking does to reduce its negative impacts and to enhance its positive impacts on people and the...	<b>ISO 37005:2024 Governance of organizations — Developing indicators for effective governance</b>	5. A taxonomy of types of indicators 7. Selection of indicators by governing bodies using ISO 37000:2021			Cat 2

## B3 — Energy

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
29. The undertaking shall disclose its total energy consumption in MWh, with a breakdown as per the table below, if it can obtain the necessary information to provide such a...	<b>EN 16247-1:2022 Energy audits - Part 1: General requirements</b>		5.3 Collecting data 5.7 Analysis		Cat 2
29. The undertaking shall disclose its total energy consumption in MWh, with a breakdown as per the table below, if it can obtain the necessary information to provide such a...	<b>EN 16247-1:2022 Energy audits - Part 1: General requirements</b>		5.3 Collecting data	5.7.2 Energy balance and breakdown 5.8.2 Content of report	Cat 2
29. The undertaking shall disclose its total energy consumption in MWh, with a breakdown as per the table below, if it can obtain the necessary information to provide such a...	<b>EN 17267:2019 Energy measurement and monitoring plan – Design and implementation – Principles for energy data collection</b>	5. The stages of a measurement and monitoring plan Annex B. Levels of the measurement system			Cat 2
29. The undertaking shall disclose its total energy consumption in MWh, with a breakdown as per the table below, if it can obtain the necessary information to provide such a...	<b>ISO 50001:2018 Energy management systems — Requirements with guidance for use</b>		6.2 Objectives, energy targets and planning to achieve them 6.3 Energy review 6.4 Energy performance indicators 6.5 Energy baseline 6.6 Planning for collection of energy data 7.5 Documented information		Cat 1

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
29. The undertaking shall disclose its total energy consumption in MWh, with a breakdown as per the table below, if it can obtain the necessary information to provide such a...	<b>ISO 52000-1:2017 Energy performance of buildings – Overarching EPB assessment – Part 1: General framework and procedures</b>	8. Measured overall energy performance and comparison with calculations 11. Calculation of the energy performance, routing and energy balance			Cat 2
30. (b) the location-based Scope 2 emissions in tCO <sub>2</sub> eq (i.e., emissions from the generation of purchased energy, such as electricity, heat, steam or cooling)	<b>ISO 14064-1:2018 Greenhouse gases — Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals</b>	Annex E. Treatment of electricity			Cat 2
30. (b) the location-based Scope 2 emissions in tCO <sub>2</sub> eq (i.e., emissions from the generation of purchased energy, such as electricity, heat, steam or cooling)	<b>ISO 14083:2023 Greenhouse gases – Quantification and reporting of greenhouse gas emissions arising from transport chain operations</b>	Annex R. Comparison of GHG emission categorization used in the GHG Protocol and this document	Annex J.3 Electricity	Annex H.1.2 Hub operations to be included in hub GHG emission calculation	Cat 2
30. (b) the location-based Scope 2 emissions in tCO <sub>2</sub> eq (i.e., emissions from the generation of purchased energy, such as electricity, heat, steam or cooling)	<b>ISO 19694-1:2021 Stationary source emissions — Determination of greenhouse gas emissions in energy-intensive industries — Part 1: General aspects</b>	6. Inventory boundaries 8. General requirements for identifying, calculating and reporting of GHG emissions 9. Determination of GHG emissions: general requirements			Cat 2
30. (b) the location-based Scope 2 emissions in tCO <sub>2</sub> eq (i.e., emissions from the generation of purchased energy, such as electricity, heat, steam or cooling)	<b>ISO/TR 14069:2013 Greenhouse gases — Quantification and reporting of greenhouse gas emissions for organizations — Guidance for the application of ISO 14064-1</b>		5.4 Quantification of GHG emissions and removals for each category		Cat 2
30. The undertaking shall disclose its estimated gross greenhouse gas (GHG) emissions in tons of CO <sub>2</sub> equivalent (tCO <sub>2</sub> eq) considering the content of the GHG Protocol Corporate...	<b>ISO 14064-1:2018 Greenhouse gases — Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals</b>	5. GHG inventory boundaries 6. Quantification of GHG emissions and removals Annex B Direct and indirect GHG emissions categorization			Cat 2

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
30. The undertaking shall disclose its estimated gross greenhouse gas (GHG) emissions in tons of CO2 equivalent (tCO2eq) considering the content of the GHG Protocol Corporate...	<b>ISO 14067:2018 Greenhouse gases – Carbon footprint of products – Requirements and guidelines for quantification</b>		6.4 Life cycle inventory analysis for the CFP 7.2 GHG values in the CFP study report		Cat 2
30. The undertaking shall disclose its estimated gross greenhouse gas (GHG) emissions in tons of CO2 equivalent (tCO2eq) considering the content of the GHG Protocol Corporate...	<b>ISO 14083:2023 Greenhouse gases – Quantification and reporting of greenhouse gas emissions arising from transport chain operations</b>	5. Quantification principles 12. Results 13. Reporting Annex R. Comparison of GHG emission categorization used in the GHG Protocol and this document			Cat 2
30. The undertaking shall disclose its estimated gross greenhouse gas (GHG) emissions in tons of CO2 equivalent (tCO2eq) considering the content of the GHG Protocol Corporate...	<b>ISO 19694-1:2021 Stationary source emissions — Determination of greenhouse gas emissions in energy-intensive industries — Part 1: General aspects</b>	6. Inventory boundaries 8. General requirements for identifying, calculating and reporting of GHG emissions 9. Determination of GHG emissions: general requirements			Cat 2
30. The undertaking shall disclose its estimated gross greenhouse gas (GHG) emissions in tons of CO2 equivalent (tCO2eq) considering the content of the GHG Protocol Corporate...	<b>ISO/TR 14069:2013 Greenhouse gases — Quantification and reporting of greenhouse gas emissions for organizations — Guidance for the application of ISO 14064-1</b>	Annex D. 100-year global warming potential (GWP)	5.4 Quantification of GHG emissions and removals for each category	5.3.5 GHG calculation	Cat 2
30.(a) the Scope 1 GHG emissions in tCO2eq (from owned or controlled sources)	<b>ISO 14064-1:2018 Greenhouse gases — Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals</b>		0. Introduction, Figure 1 6.3 Calculation of GHG emissions and removals		Cat 2
30.(a) the Scope 1 GHG emissions in tCO2eq (from owned or controlled sources)	<b>ISO 14067:2018 Greenhouse gases – Carbon footprint of products – Requirements and guidelines for quantification</b>		6.4 Life cycle inventory analysis for the CFP 7.2 GHG values in the CFP study report		Cat 2

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
30.(a) the Scope 1 GHG emissions in tCO <sub>2</sub> eq (from owned or controlled sources)	<b>ISO 14083:2023 Greenhouse gases – Quantification and reporting of greenhouse gas emissions arising from transport chain operations</b>	7. Quantification actions 8. Quantification actions at the TOC level 9. Quantification actions at the HOC level 10. Calculation of GHG emissions for a transport TCE 10. Calculation of GHG emissions for a hub TCE			Cat 2
30.(a) the Scope 1 GHG emissions in tCO <sub>2</sub> eq (from owned or controlled sources)	<b>ISO 19694-1:2021 Stationary source emissions — Determination of greenhouse gas emissions in energy-intensive industries — Part 1: General aspects</b>	6. Inventory boundaries 8. General requirements for identifying, calculating and reporting of GHG emissions 9. Determination of GHG emissions: general requirements			Cat 2
30.(a) the Scope 1 GHG emissions in tCO <sub>2</sub> eq (from owned or controlled sources)	<b>ISO/TR 14069:2013 Greenhouse gases — Quantification and reporting of greenhouse gas emissions for organizations — Guidance for the application of ISO 14064-1</b>		5.4 Quantification of GHG emissions and removals for each category		Cat 2
31. The undertaking shall disclose its GHG intensity calculated by dividing 'gross greenhouse gas (GHG) emissions' disclosed under paragraph 30 by 'turnover (in Euro)' disclosed...	<b>ISO 14064-1:2018 Greenhouse gases — Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals</b>	5. GHG inventory boundaries 6. Quantification of GHG emissions and removals	7.3 GHG emission reduction or removal		Cat 2

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
31. The undertaking shall disclose its GHG intensity calculated by dividing 'gross greenhouse gas (GHG) emissions' disclosed under paragraph 30 by 'turnover (in Euro)' disclosed...	<b>ISO 14083:2023 Greenhouse gases – Quantification and reporting of greenhouse gas emissions arising from transport chain operations</b>		7.2 Establishment of GHG emission intensity of a TOC or a HOC 7.3 Calculation of GHG emissions for a TCE 7.4 Calculation of GHG emissions for a transport chain 8.5 Calculation of GHG emission intensity for the TOC 9.5 Calculation of GHG emission intensity for the HOC 10.3 Selection of a GHG emission intensity 11.3 Selection of a GHG emission intensity		Cat 2

## B4 — Water

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
32. If the undertaking is already required by law or other national regulations to report to competent authorities its emissions of pollutants, or if it voluntarily reports on...	<b>ISO 14001:2015 Environmental management systems – Requirements with guidance for use</b>		4.1 Understanding the organization and its context 6.1 Actions to address risks and opportunities 6.2 Environmental objectives and planning to achieve them 9.1 Monitoring, measurement, analysis and evaluation		Cat 1
32. If the undertaking is already required by law or other national regulations to report to competent authorities its emissions of pollutants, or if it voluntarily reports on...	<b>ISO 14031:2021 Environmental management — Environmental performance evaluation — Guidelines</b>		4.3 Using data and information (Do)		Cat 2
32. If the undertaking is already required by law or other national regulations to report to competent authorities its emissions of pollutants, or if it voluntarily reports on...	<b>ISO 19204:2017 Soil quality – Procedure for sitespecific ecological risk assessment of soil contamination (soil quality TRIAD approach)</b>	4. Process overview 6. Soil quality TRIAD performance			Cat 2

## B5 — Material use and circular economy

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
33. The undertaking shall disclose the number and area (in hectares) of sites that it owns, has leased, or manages in or near a biodiversity sensitive areas.	<b>ISO 21929-1:2011 Sustainability in building construction — Sustainability indicators — Part 1: Framework for the development of indicators and a core set of indicators for buildings</b>		5.2 Description of performance aspects and core indicators		Cat 2
34.(a) The undertaking may disclose metrics related to land-use: (a) total use of land (in hectares)	<b>ISO 14055-1:2017 Environmental management — Guidelines for establishing good practices for combatting land degradation and desertification — Part 1: Good practices framework</b>	Annex B. Anthropogenic factors contributing to land degradation		5.2.3 Anthropogenic factors contributing to land degradation and desertification	Cat 2
34.(a) The undertaking may disclose metrics related to land-use: (a) total use of land (in hectares)	<b>ISO 21929-1:2011 Sustainability in building construction — Sustainability indicators — Part 1: Framework for the development of indicators and a core set of indicators for buildings</b>		4.4 Types of indicators		Cat 2
34.(b) The undertaking may disclose metrics related to land-use: total sealed area;	<b>ISO 14001:2015 Environmental management systems – Requirements with guidance for use</b>		4.1 Understanding the organization and its context		Cat 1
34.(b) The undertaking may disclose metrics related to land-use: total sealed area;	<b>ISO 21929-1:2011 Sustainability in building construction — Sustainability indicators — Part 1: Framework for the development of indicators and a core set of indicators for buildings</b>		Annex A.8 Potential to affect surface drainage		Cat 2
34.(c) The undertaking may disclose metrics related to land-use:(c) total nature-oriented area on-site	<b>ISO 14055-1:2017 Environmental management — Guidelines for establishing good practices for combatting land degradation and desertification — Part 1: Good practices framework</b>	6. Guidelines for establishing good practices and monitoring their implementation			Cat 2

## B6 — Biodiversity

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
35. The undertaking shall disclose its total water withdrawal, i.e. the amount of water drawn into the boundaries of the organisation (or facility); in addition, the undertaking...	<b>ISO 14002-2:2023 Environmental management systems — Guidelines for using ISO 14001 to address environmental aspects and conditions within an environmental topic area — Part 2: Water</b>		4.2 Understanding the organization and its context related to water 6.2 Monitoring, measurement and analysis		Cat 2
35. The undertaking shall disclose its total water withdrawal, i.e. the amount of water drawn into the boundaries of the organisation (or facility); in addition, the undertaking...	<b>ISO 14046:2014 Environmental management Water footprint — Principles, requirements and guidelines</b>		5.3 Water footprint inventory analysis 5.4 Water footprint impact assessment		Cat 2

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
35. The undertaking shall disclose its total water withdrawal, i.e. the amount of water drawn into the boundaries of the organisation (or facility); in addition, the undertaking...	<b>ISO 31600:2022 Water efficiency labelling programmes – Requirements with guidance for implementation</b>	Annex A. General guidance for a water efficiency labelling programme			Cat 2
35. The undertaking shall disclose its total water withdrawal, i.e. the amount of water drawn into the boundaries of the organisation (or facility); in addition, the undertaking...	<b>ISO 46001:2019 Water efficiency management systems — Requirements with guidance for use</b>		6.2 Water efficiency objectives and planning to achieve them		Cat 1
36. If the undertaking has production processes in place which significantly consume water (e.g. thermal energy processes like drying or power production, production of goods,...	<b>ISO 14046:2014 Environmental management Water footprint — Principles, requirements and guidelines</b>	5. Methodological framework 6. Reporting			Cat 2
36. If the undertaking has production processes in place which significantly consume water (e.g. thermal energy processes like drying or power production, production of goods,...	<b>ISO 31600:2022 Water efficiency labelling programmes – Requirements with guidance for implementation</b>	Annex A. General guidance for a water efficiency labelling programme			Cat 2
36. If the undertaking has production processes in place which significantly consume water (e.g. thermal energy processes like drying or power production, production of goods,...	<b>ISO 46001:2019 Water efficiency management systems — Requirements with guidance for use</b>			6.2.4 Conduct water use review	Cat 1

## B7 — Greenhouse gas emissions

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
37. The undertaking shall disclose whether it applies circular economy principles and if so, how it applies these principles.	<b>ISO 14009:2020 Environmental management systems — Guidelines for incorporating material circulation in design and development</b>		6.2 Environmental objectives and planning to achieve them 8.1 Operational planning and control		Cat 2
37. The undertaking shall disclose whether it applies circular economy principles and if so, how it applies these principles.	<b>ISO 59004:2024 Circular economy — Vocabulary, principles and guidance for implementation</b>	5. Circular economy principles 6. Actions that contribute to a circular economy	7.1.2 Incorporating circular economy principles in the implementation process [Figure 4]		Cat 2
37. The undertaking shall disclose whether it applies circular economy principles and if so, how it applies these principles.	<b>ISO 59010:2024 Circular economy — Guidance on the transition of business models and value networks</b>	5. Determining a circular economy strategy	4.6 Considering actions that contribute to a circular economy		Cat 2

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
37. The undertaking shall disclose whether it applies circular economy principles and if so, how it applies these principles.	<b>ISO 59020:2024 Circular economy — Measuring and assessing circularity performance</b>	4. Principles of measuring and assessing circularity 5. Framework for measuring and assessing circularity performance			Cat 2
37. The undertaking shall disclose whether it applies circular economy principles and if so, how it applies these principles.	<b>ISO 59040:2025 Circular economy — Product circularity data sheet</b>	5. Governance for managing a PCDS			Cat 2
38. The undertaking shall disclose: (a) the total annual generation of waste broken down by type (non-hazardous and hazardous);	<b>ISO 14009:2020 Environmental management systems — Guidelines for incorporating material circulation in design and development</b>				Cat 2
38. The undertaking shall disclose: (a) the total annual generation of waste broken down by type (non-hazardous and hazardous);	<b>ISO 14051:2011 Environmental management — Material flow cost accounting — General framework</b>	5. Fundamental elements of MFCA 6. Implementation steps of MFCA Annex B Cost calculation and allocation in MFCA			Cat 2
38. The undertaking shall disclose: (a) the total annual generation of waste broken down by type (non-hazardous and hazardous);	<b>ISO 59004:2024 Circular economy — Vocabulary, principles and guidance for implementation</b>			6.4.5 Waste management	Cat 2
38. The undertaking shall disclose: (a) the total annual generation of waste broken down by type (non-hazardous and hazardous);	<b>ISO 59010:2024 Circular economy — Guidance on the transition of business models and value networks</b>			4.6.4 Actions that contribute to value recovery	Cat 2
38.(b)The undertaking shall disclose: the total annual waste diverted to recycling or reuse; and	<b>ISO 14009:2020 Environmental management systems — Guidelines for incorporating material circulation in design and development</b>		6.2 Environmental objectives and planning to achieve them		Cat 2
38.(b)The undertaking shall disclose: the total annual waste diverted to recycling or reuse; and	<b>ISO 14021:2016 Environmental labels and declarations – Selfdeclared environmental claims (Type II environmental labelling)</b>		7.7 Recyclable 7.8 Recycled content 7.12 Reusable and refillable		Cat 2
38.(b)The undertaking shall disclose: the total annual waste diverted to recycling or reuse; and	<b>ISO 18603:2013 Packaging and the environment — Reuse</b>	6. Specification of reuse systems			Cat 2

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
38.(b)The undertaking shall disclose: the total annual waste diverted to recycling or reuse; and	<b>ISO 18606:2013 Packaging and the environment — Organic recycling</b>		6.2 Characterization of the packaging 6.3 Ultimate biodegradation 6.4 Disintegration 6.5 No adverse effect on ability of compost to support plant growth		Cat 2
38.(b)The undertaking shall disclose: the total annual waste diverted to recycling or reuse; and	<b>ISO 59014:2024 Environmental management and circular economy — Sustainability and traceability of the recovery of secondary materials — Principles, requirements and guidance</b>	5. Activities, processes and organizations Annex B. Methodology for selecting the recovery pathway	6.2 Classification and determination of recovery pathways 8.6 Communication		Cat 2
38.(c) The undertaking shall disclose: if the undertaking operates in a sector using significant material flows (for example manufacturing, construction, packaging or others), the...	<b>ISO 14001:2015 Environmental management systems – Requirements with guidance for use</b>			6.1.2 Environmental aspects	Cat 1
38.(c) The undertaking shall disclose: if the undertaking operates in a sector using significant material flows (for example manufacturing, construction, packaging or others), the...	<b>ISO 14009:2020 Environmental management systems — Guidelines for incorporating material circulation in design and development</b>	Annex C. Material flow in material circulation			Cat 2
38.(c) The undertaking shall disclose: if the undertaking operates in a sector using significant material flows (for example manufacturing, construction, packaging or others), the...	<b>ISO 14051:2011 Environmental management — Material flow cost accounting — General framework</b>		5.4 Material flow model		Cat 2
38.(c) The undertaking shall disclose: if the undertaking operates in a sector using significant material flows (for example manufacturing, construction, packaging or others), the...	<b>ISO 14051:2011 Environmental management — Material flow cost accounting — General framework</b>	5. Fundamental elements of MFCA			Cat 2
38.(c) The undertaking shall disclose: if the undertaking operates in a sector using significant material flows (for example manufacturing, construction, packaging or others), the...	<b>ISO 18602:2013 Packaging and the environment — Optimization of the packaging system</b>	Annex A. Guidelines on the use of this International Standard for determining the achievable level for packaging optimization			Cat 2

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
39.(a) The undertaking shall disclose the number of employees in headcount or full-time equivalent for the following metrics: (a) type of employment contract (temporary or...	<b>ISO 30409:2016 Human resource management — Workforce planning</b>			6.3.20 Supply by competency	<b>Cat 2</b>
39.(a) The undertaking shall disclose the number of employees in headcount or full-time equivalent for the following metrics: (a) type of employment contract (temporary or...	<b>ISO 30414:2018 Human resource management — Guidelines for internal and external human capital reporting</b>			4.7.12 Workforce availability	<b>Cat 2</b>
39.(a) The undertaking shall disclose the number of employees in headcount or full-time equivalent for the following metrics: (a) type of employment contract (temporary or...	<b>ISO/TS 30425:2021 Human resource management — Workforce availability metrics cluster</b>	4. Number of employees — Headcount 6. Contingent workforce			<b>Cat 2</b>
39.(b) The undertaking shall disclose the number of employees in headcount or full-time equivalent for the following metrics: (b) gender; Reporting by table shows how information...	<b>ISO 30414:2018 Human resource management — Guidelines for internal and external human capital reporting</b>			4.7.4 Diversity	<b>Cat 2</b>
39.(b) The undertaking shall disclose the number of employees in headcount or full-time equivalent for the following metrics: (b) gender; Reporting by table shows how information...	<b>ISO 30414:2018 Human resource management — Guidelines for internal and external human capital reporting</b>	Annex A. Recommendations specially for small and medium-sized enterprises			<b>Cat 2</b>
39.(b) The undertaking shall disclose the number of employees in headcount or full-time equivalent for the following metrics: (b) gender; Reporting by table shows how information...	<b>ISO 30415:2021 Human resource management — Diversity and inclusion</b>		7.2 Actions	8.2.2 Actions	<b>Cat 2</b>
39.(c) The undertaking shall disclose the number of employees in headcount or full-time equivalent for the following metrics : (c) country of the employment contract, if the...	<b>ISO 30414:2018 Human resource management — Guidelines for internal and external human capital reporting</b>			4.7.12 Workforce availability 4.5.2 Comparability of reporting	<b>Cat 2</b>
39.(c) The undertaking shall disclose the number of employees in headcount or full-time equivalent for the following metrics : (c) country of the employment contract, if the...	<b>ISO 30415:2021 Human resource management — Diversity and inclusion</b>			8.2.2 Actions	<b>Cat 2</b>
40. If the undertaking employs 50 or more employees, it shall disclose the employee turnover rate for the reporting period.	<b>ISO 30409:2016 Human resource management — Workforce planning</b>			6.3.22 Presenting the report on workforce data 6.3.23 Workforce demand and supply trends	<b>Cat 2</b>

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
40. If the undertaking employs 50 or more employees, it shall disclose the employee turnover rate for the reporting period.	<b>ISO 30414:2018 Human resource management — Guidelines for internal and external human capital reporting</b>			4.7.9 Recruitment, mobility and turnover	Cat 2
40. If the undertaking employs 50 or more employees, it shall disclose the employee turnover rate for the reporting period.	<b>ISO/TS 30421:2021 Human resource management — Turnover and retention metrics</b>	4. Turnover			Cat 2

## B9 — Workforce

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
41.(a) The undertaking shall disclose the following information regarding its employees: (a) the number of recordable work-related accidents. "Recordable work-related accidents"...	<b>ISO 26000:2010 Guidance on social responsibility</b>			6.4.6 Labour practices issue 4: Health and safety at work	Cat 2
41.(a) The undertaking shall disclose the following information regarding its employees: (a) the number of recordable work-related accidents. "Recordable work-related accidents"...	<b>ISO 30414:2018 Human resource management — Guidelines for internal and external human capital reporting</b>			4.7.7 Organizational Health, Safety and well-being	Cat 2
41.(a) The undertaking shall disclose the following information regarding its employees: (a) the number of recordable work-related accidents. "Recordable work-related accidents"...	<b>ISO 45001:2018 Occupational health and safety management systems — Requirements with guidance for use</b>		9.1 Monitoring, measurement, analysis and performance evaluation 10.2 Incident, nonconformity and corrective action		Cat 1
41.(a) The undertaking shall disclose the following information regarding its employees: (a) the number of recordable work-related accidents. "Recordable work-related accidents"...	<b>ISO/TS 24179:2020 Human resource management — Turnover and retention metrics</b>	6. Number of occupational accidents			Cat 2
41.(b) The undertaking shall disclose the following information regarding its employees: (b) the number of fatalities as a result of work-related injuries and work-related ill...	<b>ISO 26000:2010 Guidance on social responsibility</b>			6.4.6 Labour practices issue 4: Health and safety at work	Cat 2
41.(b) The undertaking shall disclose the following information regarding its employees: (b) the number of fatalities as a result of work-related injuries and work-related ill...	<b>ISO 30414:2018 Human resource management — Guidelines for internal and external human capital reporting</b>			4.7.7 Organizational health, safety and well-being	Cat 2

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
41.(b) The undertaking shall disclose the following information regarding its employees: (b) the number of fatalities as a result of work-related injuries and work-related ill...	<b>ISO 45001:2018 Occupational health and safety management systems — Requirements with guidance for use</b>		9.1 Monitoring, measurement, analysis and performance evaluation 10.2 Incident, nonconformity and corrective action		Cat 1
41.(b) The undertaking shall disclose the following information regarding its employees: (b) the number of fatalities as a result of work-related injuries and work-related ill...	<b>ISO/TS 24179:2020 Human resource management — Turnover and retention metrics</b>	6. Number of occupational accidents			Cat 2

## B10 — Social and human rights

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
42.(a) The undertaking shall disclose: (a) whether the employees receive pay that is equal or above applicable minimum wage for the country it reports in, determined directly by...	<b>ISO 26000:2010 Guidance on social responsibility</b>			6.4.4 Labour practices issue 2: Conditions of work and social protection	Cat 2
42.(a) The undertaking shall disclose: (a) whether the employees receive pay that is equal or above applicable minimum wage for the country it reports in, determined directly by...	<b>ISO 30415:2021 Human resource management — Diversity and inclusion</b>		8.3 Remuneration		Cat 2
42.(b) The undertaking shall disclose: (b) the percentage gap in pay between its female and male employees. The undertaking may omit this disclosure when its headcount is below...	<b>ISO 26000:2010 Guidance on social responsibility</b>			6.4.4 Labour practices issue 2: Conditions of work and social protection	Cat 2
42.(b) The undertaking shall disclose: (b) the percentage gap in pay between its female and male employees. The undertaking may omit this disclosure when its headcount is below...	<b>ISO 30415:2021 Human resource management — Diversity and inclusion</b>		8.3 Remuneration		Cat 2
42.(b) The undertaking shall disclose: (b) the percentage gap in pay between its female and male employees. The undertaking may omit this disclosure when its headcount is below...	<b>ISO 53800:2024 Guidelines for the promotion and implementation of gender equality and women's empowerment</b>		4.4 Organization's status regarding gender equality 4.5 Collecting and analysing data on the status of gender equality within the organization		Cat 2

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
42.(c) The undertaking shall disclose: (c) the percentage of employees covered by collective bargaining agreements; (The employees covered by collective bargaining agreements are...	<b>ISO 26000:2010 Guidance on social responsibility</b>			6.4.5 Labour practices issue 3: Social dialogue	Cat 2
42.(c) The undertaking shall disclose: (c) the percentage of employees covered by collective bargaining agreements; (The employees covered by collective bargaining agreements are...	<b>ISO 45001:2018 Occupational health and safety management systems — Requirements with guidance for use</b>		5.4 Consultation and participation of workers		Cat 1
VSME 42.(d) The undertaking shall disclose: (d) the average number of annual training hours per employee, broken down by gender.	<b>ISO 10015:2019 Quality management — Guidelines for competence management and people development</b>		5.2 Planning 5.4 Actions		Cat 2
VSME 42.(d) The undertaking shall disclose: (d) the average number of annual training hours per employee, broken down by gender.	<b>ISO 30414:2018 Human resource management — Guidelines for internal and external human capital reporting</b>			4.7.10 Skills and capabilities	Cat 2
VSME 42.(d) The undertaking shall disclose: (d) the average number of annual training hours per employee, broken down by gender.	<b>ISO 30415:2021 Human resource management — Diversity and inclusion</b>		8.6 Learning and development		Cat 2
VSME 42.(d) The undertaking shall disclose: (d) the average number of annual training hours per employee, broken down by gender.	<b>ISO 45001:2018 Occupational health and safety management systems — Requirements with guidance for use</b>		5.4 Consultation and participation of workers 7.2 Competence Annex 4.4 OH&S; management system		Cat 1
VSME 42.(d) The undertaking shall disclose: (d) the average number of annual training hours per employee, broken down by gender.	<b>ISO/TS 30428:2021 Human resource management — Skills and capabilities metrics cluster</b>	5. Percentage of employees who participate in training 6. Average formalized training hours per employee 7. Percentage of employees who participate in formalized training by category			Cat 2

## C1 — Own workforce — Additional metrics

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
47.(a) The undertaking shall disclose the key elements of its business model and strategy, including: (a) a description of significant groups of products and/or services offered;	<b>ISO 26000:2010 Guidance on social responsibility</b>		7.2 The relationship of an organization's characteristics to social responsibility		Cat 2
47.(a) The undertaking shall disclose the key elements of its business model and strategy, including: (a) a description of significant groups of products and/or services offered;	<b>ISO 37000:2021 Governance of organizations — Guidance</b>		6.2 Value generation		Cat 2
47.(b) The undertaking shall disclose the key elements of its business model and strategy, including: (b) a description of significant market(s) the undertaking operates in (such...	<b>ISO 26000:2010 Guidance on social responsibility</b>		7.2 The relationship of an organization's characteristics to social responsibility		Cat 2
47.(c) The undertaking shall disclose the key elements of its business model and strategy, including: (c) a description of main business relationships (such as key suppliers,...	<b>ISO 14001:2015 Environmental management systems – Requirements with guidance for use</b>		4.1 Understanding the organization and its context 4.2 Understanding the needs and expectations of interested parties		Cat 1
47.(c) The undertaking shall disclose the key elements of its business model and strategy, including: (c) a description of main business relationships (such as key suppliers,...	<b>ISO 14004:2016 Environmental management systems - General guidelines on implementation</b>		4.2 Understanding the needs and expectations of interested parties		Cat 2
47.(c) The undertaking shall disclose the key elements of its business model and strategy, including: (c) a description of main business relationships (such as key suppliers,...	<b>ISO 26000:2010 Guidance on social responsibility</b>		7.2 The relationship of an organization's characteristics to social responsibility		Cat 2
47.(c) The undertaking shall disclose the key elements of its business model and strategy, including: (c) a description of main business relationships (such as key suppliers,...	<b>ISO 59010:2024 Circular economy — Guidance on the transition of business models and value networks</b>		4.2 Understanding the current value creation model and value network of the organization		Cat 2
47.(c) The undertaking shall disclose the key elements of its business model and strategy, including: (c) a description of main business relationships (such as key suppliers,...	<b>ISO 9001:2015 Quality management systems — Requirements</b>		4.2 Understanding the needs and expectations of interested parties		Cat 1
47.(d) The undertaking shall disclose the key elements of its business model and strategy, including: (d) if the strategy has key elements that relate to or affect sustainability...	<b>ISO 14001:2015 Environmental management systems – Requirements with guidance for use</b>		5.1 Leadership and commitment		Cat 1

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
47.(d) The undertaking shall disclose the key elements of its business model and strategy, including: (d) if the strategy has key elements that relate to or affect sustainability...	<b>ISO 26000:2010 Guidance on social responsibility</b>		6.2 Organizational governance 7.2 The relationship of an organization's characteristics to social responsibility		Cat 2
47.(d) The undertaking shall disclose the key elements of its business model and strategy, including: (d) if the strategy has key elements that relate to or affect sustainability...	<b>ISO 56000:2020 Innovation management – Fundamentals and vocabulary</b>			4.3.3 Strategic direction	Cat 2
47.(d) The undertaking shall disclose the key elements of its business model and strategy, including: (d) if the strategy has key elements that relate to or affect sustainability...	<b>ISO 56001:2024 Innovation management system — Requirements</b>		5.3 Innovation strategy 7.5 Documented information 8.2 Innovation initiatives 8.3 Innovation processes		Cat 1
47.(d) The undertaking shall disclose the key elements of its business model and strategy, including: (d) if the strategy has key elements that relate to or affect sustainability...	<b>ISO/UNDP PAS 53002:2024 Guidelines for contributing to the United Nations Sustainable Development Goals</b>		7.1 General 9.2 Governance and oversight		Cat 3

## C2 — Workers in the value chain

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
48. If the undertaking has put in place specific practices, policies or future initiatives for transitioning towards a more sustainable economy, which it has already reported...	<b>ISO 14080:2018 Greenhouse gas management and related activities — Framework and principles for methodologies on climate actions</b>	5. Framework for methodologies on climate action			Cat 2
48. If the undertaking has put in place specific practices, policies or future initiatives for transitioning towards a more sustainable economy, which it has already reported...	<b>ISO 26000:2010 Guidance on social responsibility</b>		7.7 Reviewing and improving an organization's actions and practices related to social responsibility		Cat 2
48. If the undertaking has put in place specific practices, policies or future initiatives for transitioning towards a more sustainable economy, which it has already reported...	<b>ISO 59004:2024 Circular economy — Vocabulary, principles and guidance for implementation</b>	4. Circular economy vision 5. Circular economy principles Annex B Non-exhaustive list of examples of actions			Cat 2

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
48. If the undertaking has put in place specific practices, policies or future initiatives for transitioning towards a more sustainable economy, which it has already reported...	<b>ISO 59010:2024 Circular economy — Guidance on the transition of business models and value networks</b>		8.1 Measuring and assessing circularity performance	4.6.6 Actions to support a circular economy transition	Cat 2
48. If the undertaking has put in place specific practices, policies or future initiatives for transitioning towards a more sustainable economy, which it has already reported...	<b>ISO 59020:2024 Circular economy — Measuring and assessing circularity performance</b>	6. Boundary setting 7. Circularity measurement and data acquisition 8. Circularity assessment and reporting Annex G. Guidance on basic systems calculations and aggregation			Cat 2
49. The undertaking may indicate, if any, the most senior level of the undertaking accountable for implementing them [48].	<b>ISO 30408:2016 Human resource management — Guidelines on human governance</b>		5.2 The board 5.3 Top management 5.4 Operational management		Cat 2
49. The undertaking may indicate, if any, the most senior level of the undertaking accountable for implementing them [48].	<b>ISO 37000:2021 Governance of organizations — Guidance</b>			4.2.3 Governance and management	Cat 2
49. The undertaking may indicate, if any, the most senior level of the undertaking accountable for implementing them [48].	<b>ISO 9001:2015 Quality management systems — Requirements</b>		5.3 Organizational roles, responsibilities and authorities		Cat 1
49. The undertaking may indicate, if any, the most senior level of the undertaking accountable for implementing them [48].	<b>ISO 9004:2018</b>		8.3 Responsibility and authority for processes		Cat 2
49. The undertaking may indicate, if any, the most senior level of the undertaking accountable for implementing them [48].	<b>ISO/UNDP PAS 53002:2024 Guidelines for contributing to the United Nations Sustainable Development Goals</b>		7.1 General 7.2 Principles for responsible business		Cat 3

### C3 — Affected communities

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
54.(a) If the undertaking has established GHG emission reduction targets, it shall disclose its targets in absolute values for Scope 1 and Scope 2 emissions. In line with...	<b>ISO 14064-1:2018 Greenhouse gases — Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals</b>		7.1 GHG emission reduction and removal enhancement initiatives 7.3 GHG emission reduction or removal enhancement targets		Cat 2

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
54.(a) If the undertaking has established GHG emission reduction targets, it shall disclose its targets in absolute values for Scope 1 and Scope 2 emissions. In line with...	<b>ISO 14068-1:2023 Climate change management — Transition to net zero — Part 1: Carbon neutrality</b>	8. Quantification of greenhouse gas (GHG) emissions and GHG removals Annex C. Comparison between International Standards on quantification and GHG Protocol Accounting and Reporting Standards	9.1 Content of carbon neutrality management plan		Cat 2
54.(a) If the undertaking has established GHG emission reduction targets, it shall disclose its targets in absolute values for Scope 1 and Scope 2 emissions. In line with...	<b>ISO IWA 42:2022 Net zero guidelines</b>	13. Communication, reporting and transparency		8.2.3 Targets for Scope 1 emissions 8.2.4 Targets for Scope 2 emissions 8.2.5 Targets for Scope 3 emissions	Cat 3
54.(a) If the undertaking has established GHG emission reduction targets, it shall disclose its targets in absolute values for Scope 1 and Scope 2 emissions. In line with...	<b>ISO/TR 14069:2013 Greenhouse gases — Quantification and reporting of greenhouse gas emissions for organizations — Guidance for the application of ISO 14064-1</b>	5. GHG inventory design and development			Cat 2
54.(b) If the undertaking has established GHG emission reduction targets, it shall disclose its targets in absolute values for Scope 1 and Scope 2 emissions. In line with...	<b>ISO 14064-1:2018 Greenhouse gases — Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals</b>		7.1 GHG emission reduction and removal enhancement initiatives 7.3 GHG emission reduction or removal enhancement targets		Cat 2
54.(b) If the undertaking has established GHG emission reduction targets, it shall disclose its targets in absolute values for Scope 1 and Scope 2 emissions. In line with...	<b>ISO 14068-1:2023 Climate change management — Transition to net zero — Part 1: Carbon neutrality</b>		9.1 Content of carbon neutrality management plan		Cat 2
54.(b) If the undertaking has established GHG emission reduction targets, it shall disclose its targets in absolute values for Scope 1 and Scope 2 emissions. In line with...	<b>ISO IWA 42:2022 Net zero guidelines</b>		5.10 Transparency, integrity and accountability	8.2.3 Targets for Scope 1 emissions 8.2.4 Targets for Scope 2 emissions 8.2.5 Targets for Scope 3 emissions	Cat 3

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
54.(c) If the undertaking has established GHG emission reduction targets, it shall disclose its targets in absolute values for Scope 1 and Scope 2 emissions. In line with...	<b>ISO 14064-1:2018 Greenhouse gases — Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals</b>		7.1 GHG emission reduction and removal enhancement initiatives 7.3 GHG emission reduction or removal enhancement targets		Cat 2
54.(c) If the undertaking has established GHG emission reduction targets, it shall disclose its targets in absolute values for Scope 1 and Scope 2 emissions. In line with...	<b>ISO IWA 42:2022 Net zero guidelines</b>			8.2.3 Targets for Scope 1 emissions 8.2.4 Targets for Scope 2 emissions 8.2.5 Targets for Scope 3 emissions	Cat 3
54.(d) If the undertaking has established GHG emission reduction targets, it shall disclose its targets in absolute values for Scope 1 and Scope 2 emissions. In line with...	<b>ISO 14001:2015 Environmental management systems – Requirements with guidance for use</b>		6.2 Environmental objectives and planning to achieve them		Cat 1
54.(d) If the undertaking has established GHG emission reduction targets, it shall disclose its targets in absolute values for Scope 1 and Scope 2 emissions. In line with...	<b>ISO 14064-1:2018 Greenhouse gases — Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals</b>		7.1 GHG emission reduction and removal enhancement initiatives 7.3 GHG emission reduction or removal enhancement targets		Cat 2
54.(d) If the undertaking has established GHG emission reduction targets, it shall disclose its targets in absolute values for Scope 1 and Scope 2 emissions. In line with...	<b>ISO 50001:2018 Energy management systems — Requirements with guidance for use</b>		6.2 Objectives, energy targets and planning to achieve them		Cat 1
54.(d) If the undertaking has established GHG emission reduction targets, it shall disclose its targets in absolute values for Scope 1 and Scope 2 emissions. In line with...	<b>ISO IWA 42:2022 Net zero guidelines</b>			8.2.3 Targets for Scope 1 emissions 8.2.4 Targets for Scope 2 emissions 8.2.5 Targets for Scope 3 emissions	Cat 3
54.(e) If the undertaking has established GHG emission reduction targets, it shall disclose its targets in absolute values for Scope 1 and Scope 2 emissions. In line with...	<b>ISO 14001:2015 Environmental management systems – Requirements with guidance for use</b>		6.2 Environmental objectives and planning to achieve them		Cat 1
54.(e) If the undertaking has established GHG emission reduction targets, it shall disclose its targets in absolute values for Scope 1 and Scope 2 emissions. In line with...	<b>ISO 14068-1:2023 Climate change management — Transition to net zero — Part 1: Carbon neutrality</b>	10. Greenhouse gas (GHG) emission reductions and GHG removal enhancements			Cat 2

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
54.(e) If the undertaking has established GHG emission reduction targets, it shall disclose its targets in absolute values for Scope 1 and Scope 2 emissions. In line with...	<b>ISO 14080:2018 Greenhouse gas management and related activities — Framework and principles for methodologies on climate actions</b>	5. Framework for methodologies on climate action	6.6 Using the methodology profile for communication		Cat 2
54.(e) If the undertaking has established GHG emission reduction targets, it shall disclose its targets in absolute values for Scope 1 and Scope 2 emissions. In line with...	<b>ISO IWA 42:2022 Net zero guidelines</b>		8.1 Planning actions to be taken	9.2.2 Actions to address Scope 1 and Scope 2 emissions 9.2.3 Actions to address Scope 3 and other emissions	Cat 3
55. If the undertaking that operates in high climate impact sectors has adopted a transition plan for climate change mitigation, it may provide information about it, including an...	<b>ISO 14068-1:2023 Climate change management — Transition to net zero — Part 1: Carbon neutrality</b>	5.3 Carbon neutrality pathway			Cat 2
55. If the undertaking that operates in high climate impact sectors has adopted a transition plan for climate change mitigation, it may provide information about it, including an...	<b>ISO 19694-1:2021 Stationary source emissions — Determination of greenhouse gas emissions in energy-intensive industries — Part 1: General aspects</b>	6. Inventory boundaries 8. General requirements for identifying, calculating and reporting of GHG emissions 9. Determination of GHG emissions: general requirements			Cat 2
55. If the undertaking that operates in high climate impact sectors has adopted a transition plan for climate change mitigation, it may provide information about it, including an...	<b>ISO IWA 42:2022 Net zero guidelines</b>		9.1.2 Content of mitigation plans		Cat 3
56. In case the undertaking operates in high-climate impact sectors and does not have a transition plan for climate change mitigation in place, it shall indicate whether and, if...	<b>ISO 14068-1:2023 Climate change management — Transition to net zero — Part 1: Carbon neutrality</b>	12. Carbon neutrality report	5.3 Carbon neutrality pathway		Cat 2
56. In case the undertaking operates in high-climate impact sectors and does not have a transition plan for climate change mitigation in place, it shall indicate whether and, if...	<b>ISO IWA 42:2022 Net zero guidelines</b>			9.1.2 Content of mitigation plans	Cat 3

## C4 — Consumers and end-users

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
57.(a) If the undertaking has identified climate-related hazards and climate-related transition events, creating gross climate-related risks for the undertaking, it shall: (a)...	<b>IEC 31010:2019 Risk management — Risk assessment techniques</b>	6. Implementing risk assessment			Cat 2
57.(a) If the undertaking has identified climate-related hazards and climate-related transition events, creating gross climate-related risks for the undertaking, it shall: (a)...	<b>ISO 14090:2019 Adaptation to climate change – Principles, requirements and guidelines</b>	6. Assessing climate change impacts including opportunities			Cat 2
57.(a) If the undertaking has identified climate-related hazards and climate-related transition events, creating gross climate-related risks for the undertaking, it shall: (a)...	<b>ISO 14091:2021 Adaptation to climate change — Guidelines on vulnerability, impacts and risk assessment</b>	4. Introduction to climate change risk assessment 5. Preparing a climate change risk assessment 6. Implementing a climate change risk assessment			Cat 2
57.(a) If the undertaking has identified climate-related hazards and climate-related transition events, creating gross climate-related risks for the undertaking, it shall: (a)...	<b>ISO 31000:2018 Risk management – Guidelines</b>		6.4 Risk assessment		Cat 2
57.(a) If the undertaking has identified climate-related hazards and climate-related transition events, creating gross climate-related risks for the undertaking, it shall: (a)...	<b>IWA 48:2024 Framework for implementing environmental, social and governance (ESG) principles</b>			4.2.3 Risk- and opportunity-based approaches	Cat 3
57.(b) If the undertaking has identified climate-related hazards and climate-related transition events, creating gross climate-related risks for the undertaking, it shall: (b)...	<b>ISO 14091:2021 Adaptation to climate change — Guidelines on vulnerability, impacts and risk assessment</b>		7.1 Climate change risk assessment report		Cat 2
57.(b) If the undertaking has identified climate-related hazards and climate-related transition events, creating gross climate-related risks for the undertaking, it shall: (b)...	<b>ISO 22301:2019 Security and resilience – Business continuity management systems – Requirements</b>		8.2 Business impact analysis and risk assessment		Cat 1
57.(b) If the undertaking has identified climate-related hazards and climate-related transition events, creating gross climate-related risks for the undertaking, it shall: (b)...	<b>ISO 31000:2018 Risk management – Guidelines</b>		6.4 Risk assessment 6.7 Recording and reporting		Cat 2
57.(c) If the undertaking has identified climate-related hazards and climate-related transition events, creating gross climate-related risks for the undertaking, it shall:(c)...	<b>ISO 14091:2021 Adaptation to climate change — Guidelines on vulnerability, impacts and risk assessment</b>		7.3 Reporting findings as a basis for appropriate adaptation planning		Cat 2

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
57.(d)If the undertaking has identified climate-related hazards and climate-related transition events, creating gross climate-related risks for the undertaking, it shall:(d)...	<b>ISO 14090:2019 Adaptation to climate change – Principles, requirements and guidelines</b>	7. Adaptation planning 10. Reporting and communication			Cat 2
58. The undertaking may disclose the potential adverse effects of climate risks that may affect its financial performance or business operations in the short-, medium- or...	<b>ISO 14091:2021 Adaptation to climate change — Guidelines on vulnerability, impacts and risk assessment</b>	5. Preparing a climate change risk assessment Annex E. Examples of indicators for risk and vulnerability assessments	6.1 Screening impacts and developing impact chains Annex G.4 Financial capacity		Cat 2
58. The undertaking may disclose the potential adverse effects of climate risks that may affect its financial performance or business operations in the short-, medium- or...	<b>ISO 14100:2022 Guidance on environmental criteria for projects, assets and activities to support the development of green finance</b>	7. ■Assessment of environmental aspects and impacts of projects, assets and activities			Cat 2
58. The undertaking may disclose the potential adverse effects of climate risks that may affect its financial performance or business operations in the short-, medium- or...	<b>ISO 31000:2018 Risk management – Guidelines</b>		6.4 Risk assessment 6.7 Recording and reporting		Cat 2

## C5 — Business conduct

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
59. If the undertaking employs 50 or more employees, it may disclose the female-to-male ratio at management level for the reporting period.	<b>ISO 30414:2018 Human resource management — Guidelines for internal and external human capital reporting</b>			4.7.4 Diversity	Cat 2

## C6 — Climate change

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
61.(a) The undertaking shall disclose an answer to the following questions. (a) Does the undertaking have a code of conduct or human rights policy for its own workforce? (YES/NO)	<b>ISO 26000:2010 Guidance on social responsibility</b>		6.3 Human rights 7.2 The relationship of an organization's characteristics to social responsibility		Cat 2

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
61.(a) The undertaking shall disclose an answer to the following questions. (a) Does the undertaking have a code of conduct or human rights policy for its own workforce? (YES/NO)	<b>ISO 37001:2025 Anti-bribery management systems — Requirements with guidance for use</b>		5.2 Anti-bribery policy		<b>Cat 1</b>
61.(b)i The undertaking shall disclose (a) If yes (Code of Conduct or Human Rights policy), does this cover: (i) child labour (YES/ NO)	<b>ISO 26000:2010 Guidance on social responsibility</b>		6.3 Human rights		<b>Cat 2</b>
61.(b)ii The undertaking shall disclose (a) If yes (Code of Conduct or Human Rights policy), does this cover: ii. forced labour (YES/ NO)	<b>ISO 26000:2010 Guidance on social responsibility</b>		6.3 Human rights		<b>Cat 2</b>
61.(b)iii The undertaking shall disclose (a) If yes (Code of Conduct or Human Rights policy), does this cover: iii human trafficking (YES/NO).	<b>ISO 26000:2010 Guidance on social responsibility</b>			6.3.10 Human rights issue 8: Fundamental principles and rights at work	<b>Cat 2</b>
61.(b)iv The undertaking shall disclose (a) If yes (Code of Conduct or Human Rights policy), does this cover: iv. discrimination (YES/NO)	<b>ISO 26000:2010 Guidance on social responsibility</b>			6.3.7 Human rights issue 5: Discrimination and vulnerable groups	<b>Cat 2</b>
61.(b)v The undertaking shall disclose (a) If yes (Code of Conduct or Human Rights policy), does this cover: v. accident prevention (YES/NO)	<b>ISO 26000:2010 Guidance on social responsibility</b>			6.4.6 Labour practices issue 4: Health and safety at work	<b>Cat 2</b>
61.(b)v The undertaking shall disclose (a) If yes (Code of Conduct or Human Rights policy), does this cover: v. accident prevention (YES/NO)	<b>ISO 45001:2018 Occupational health and safety management systems — Requirements with guidance for use</b>		10.2 Incident, nonconformity and corrective action 8.1 Operational planning and control	6.1.2 Hazard identification and assessment of risks and opportunities	<b>Cat 1</b>

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
61.(b)vi The undertaking shall disclose (a) If yes (Code of Conduct or Human Rights policy), does this cover: other? (YES/NO – if yes, specify).	<b>ISO 26000:2010 Guidance on social responsibility</b>			6.3.4 Human rights issue 2: Human rights risk situations 6.4.3 Labour practices issue 1: Employment and employment relationships 6.4.4 Labour practices issue 2: Conditions of work and social protection 6.6.3 Fair operating practices issue 1: Anti-corruption 6.7.4 Consumer issue 2: Protecting consumers' health and safety 6.7.8 Consumer issue 6: Access to essential services 6.8.8 Community involvement and development issue 6: Health	<b>Cat 2</b>
61.(c) The undertaking shall disclose an answer to (c) Does the undertaking have a complaints-handling mechanism for its own workforce? (YES/ NO)	<b>ISO 26000:2010 Guidance on social responsibility</b>			6.3.6 Human rights issue 4: Resolving grievances	<b>Cat 2</b>
61.(c) The undertaking shall disclose an answer to (c) Does the undertaking have a complaints-handling mechanism for its own workforce? (YES/ NO)	<b>ISO 30414:2018 Human resource management — Guidelines for internal and external human capital reporting</b>			4.7.2 Compliance and ethics	<b>Cat 2</b>
61.(c) The undertaking shall disclose an answer to (c) Does the undertaking have a complaints-handling mechanism for its own workforce? (YES/ NO)	<b>ISO 37001:2025 Anti-bribery management systems — Requirements with guidance for use</b>		8.9 Raising concerns		<b>Cat 1</b>
61.(c) The undertaking shall disclose an answer to (c) Does the undertaking have a complaints-handling mechanism for its own workforce? (YES/ NO)	<b>ISO 37002:2021 Whistleblowing management systems – Guidelines</b>		5.2 Whistleblowing policy		<b>Cat 2</b>
61.(c) The undertaking shall disclose an answer to (c) Does the undertaking have a complaints-handling mechanism for its own workforce? (YES/ NO)	<b>ISO 37301:2021/A1:2024 Compliance management systems — Requirements with guidance for use</b>		4.5 Compliance obligations 9.1 Monitoring, measurement, analysis and evaluation		<b>Cat 1</b>

## C7 — Pollution — Comprehensive

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
62. The undertaking shall disclose an answer to the following questions: (c) Is the undertaking aware of any confirmed incidents involving workers in the value chain, affected...	<b>ISO 20400:2017 Sustainable procurement — Guidance</b>		5.4 Understanding procurement practices and supply chains		Cat 2
62. The undertaking shall disclose an answer to the following questions: (c) Is the undertaking aware of any confirmed incidents involving workers in the value chain, affected...	<b>ISO 26000:2010 Guidance on social responsibility</b>			6.3.3 Human rights issue 1: Due diligence	Cat 2
62. The undertaking shall disclose an answer to the following questions: (c) Is the undertaking aware of any confirmed incidents involving workers in the value chain, affected...	<b>ISO 37301:2021 Compliance management systems — Requirements with guidance for use</b>			9.1.4 Compliance reporting 9.1.5 Record-keeping	Cat 1
62.(a)i The undertaking shall disclose an answer to the following questions: (a) Does the undertaking have confirmed incidents in its own workforce related to: i. child labour...	<b>ISO 26000:2010 Guidance on social responsibility</b>		6.3 Human rights		Cat 2
62.(a)ii The undertaking shall disclose an answer to the following questions: (a) Does the undertaking have confirmed incidents in its own workforce related to: ii. forced labour...	<b>ISO 26000:2010 Guidance on social responsibility</b>			6.3.10 Human rights issue 8: Fundamental principles and rights at work	Cat 2
62.(a)iii The undertaking shall disclose an answer to the following questions: (a) Does the undertaking have confirmed incidents in its own workforce related to: iii. human...	<b>ISO 26000:2010 Guidance on social responsibility</b>			6.3.10 Human rights issue 8: Fundamental principles and rights at work	Cat 2
62.(a)iv The undertaking shall disclose an answer to the following questions: (a) Does the undertaking have confirmed incidents in its own workforce related to: iv. discrimination...	<b>ISO 26000:2010 Guidance on social responsibility</b>			6.3.7 Human rights issue 5: Discrimination and vulnerable groups 6.4.3 Labour practices issue 1: Employment and employment relationships	Cat 2
62.(a)v The undertaking shall disclose an answer to the following questions: (a) Does the undertaking have confirmed incidents in its own workforce related to: v. other? (YES/NO –...	<b>ISO 26000:2010 Guidance on social responsibility</b>			6.3.3 Human rights issue 1: Due diligence 6.3.5 Human rights issue 3: Avoidance of complicity	Cat 2

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
62.(b) The undertaking shall disclose an answer to the following questions: (b) If the undertaking has confirmed incidents in its own workforce, it may describe the actions being...	<b>ISO 26000:2010 Guidance on social responsibility</b>			6.3.3 Human rights issue 1: Due diligence 6.3.6 Human rights issue 4: Resolving grievances	Cat 2
62.(b) The undertaking shall disclose an answer to the following questions: (b) If the undertaking has confirmed incidents in its own workforce, it may describe the actions being...	<b>ISO 37000:2021 Governance of organizations — Guidance</b>		6.10 Social responsibility		Cat 2
62.(b) The undertaking shall disclose an answer to the following questions: (b) If the undertaking has confirmed incidents in its own workforce, it may describe the actions being...	<b>ISO 37002:2021 Whistleblowing management systems – Guidelines</b>	8. Operation			Cat 2
62.(b) The undertaking shall disclose an answer to the following questions: (b) If the undertaking has confirmed incidents in its own workforce, it may describe the actions being...	<b>ISO 37301:2021 Compliance management systems — Requirements with guidance for use</b>	8. Operation			Cat 1

## C9 — Circular economy — Comprehensive

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
65. If the undertaking has a governance body in place, the undertaking shall disclose the related gender diversity ratio.	<b>ISO 30414:2018 Human resource management — Guidelines for internal and external human capital reporting</b>			4.7.4 Diversity	Cat 2
65. If the undertaking has a governance body in place, the undertaking shall disclose the related gender diversity ratio.	<b>ISO 30415:2021 Human resource management — Diversity and inclusion</b>		5.4 Organizational delegated responsibilities for D&I;		Cat 2
65. If the undertaking has a governance body in place, the undertaking shall disclose the related gender diversity ratio.	<b>ISO 37000:2021 Governance of organizations — Guidance</b>			4.3.1 Composition and structure	Cat 2
65. If the undertaking has a governance body in place, the undertaking shall disclose the related gender diversity ratio.	<b>ISO 53800:2024 Guidelines for the promotion and implementation of gender equality and women's empowerment</b>		4.5 Collecting and analysing data on the status of gender equality within the organization		Cat 2

## B11 — Governance, risk and control

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
VSME 43. In case of convictions and fines in the reporting period, the undertaking shall disclose the number of convictions, and the total amount of fines incurred for the...	<b>ISO 26000:2010 Guidance on social responsibility</b>		6.6 Fair operating practices		Cat 2
VSME 43. In case of convictions and fines in the reporting period, the undertaking shall disclose the number of convictions, and the total amount of fines incurred for the...	<b>ISO 37001:2025 Anti-bribery management systems — Requirements with guidance for use</b>	9. Performance evaluation	7.5 Documented information 8.2 Due diligence 8.5 Implementation of anti-bribery controls by controlled organizations and by business associates 8.6 Anti-bribery commitments 10.2 Nonconformity and corrective action		Cat 1
VSME 43. In case of convictions and fines in the reporting period, the undertaking shall disclose the number of convictions, and the total amount of fines incurred for the...	<b>ISO 37003:2025 Fraud control management systems — Guidance for organizations managing the risk of fraud</b>		8.3 Detecting fraud 8.4 Responding to fraud events		Cat 2
VSME 43. In case of convictions and fines in the reporting period, the undertaking shall disclose the number of convictions, and the total amount of fines incurred for the...	<b>ISO/TS 37008:2023 Internal investigations of organizations — Guidance</b>	6. Establishment of investigation policy or procedure 8. Investigative process 9. Potential remedial measures or improvements			Cat 2

## Defined Terms / Final

VSME Data Point	EN/ISO Standard	Clause	Sub-clause	2nd Level Sub-clause	Cat
fin	fin	fin	fin	fin	fin