



# — Fit4ESG A manual

A service document for sustainability reporting by the  
Federal Trade and Crafts Division  
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# FOREWORD

Companies in the trade and craft sector are facing growing challenges – both due to legal requirements and increasing cost and competitive pressure. Sustainability is playing an increasingly key role in this respect. The Federal Trade and Crafts Division for the Austrian Federal Economic Chamber is aware of the sometimes difficult-to-understand requirements and the resulting uncertainty in companies, but at the same time sees the potential in sustainable business. It is therefore particularly important to us to provide our member companies with the best possible support in their transformation towards sustainable business practices. With Fit4ESG, we are providing a practical tool tailored to sole traders and microenterprises, small and medium-sized enterprises that offers guidance and assistance.



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*“The term sustainability is omnipresent in politics, business and society – but what does it really mean for everyday business operations? Fit4ESG translates complex ESG requirements into tangible measures and offers clear guidance for small and medium-sized enterprises. The aim is to turn sustainability from a buzzword into an everyday corporate practice – with understandable explanations, industry-related examples and actionable recommendations.”*

**Mag. Lukas Anton Koo**

Consultant to the Federal Trade and Crafts Division  
Board member of Small Business Standards  
European Energy Manager (EUREM)



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*“Sustainability is often understood as only referring to ecological sustainability (environment). However, the fields of social and corporate governance also fall within this area. The following manual is intended to provide craft businesses with a comprehensive overview of all aspects of sustainability. Examining your own corporate structure – especially in relation to sustainability – often provides important insights that can be used with contractual partners or financiers.”*

**Alexandra Vlasich, LL.M.**

Consultant to the Federal Trade and Crafts Division

# INTRODUCTION

**The aim of this manual is to support sole traders and microenterprises, small and medium-sized enterprises (SMEs) in understanding core ESG (Environmental, Social, Governance) data points, as well as with systematically recording, evaluating and preparing them in a targeted manner.**

The focus is particularly on key figures relating to energy consumption, greenhouse gas emissions, water use, waste generation, and material and resource efficiency. Furthermore, data on energy generation, the use of renewable energies, recycling rates and refrigerant consumption are becoming increasingly important, especially in emission- or resource-intensive industries.

For craft and trade businesses, environmental indicators relating to buildings, production, mobility and material use are particularly relevant. The largest portion of energy consumption is often attributable to electricity, for example, through the operation of machines, lighting, heating and vehicle fleets. In production-related trades, industry-specific processes also come into play, such as baking ovens, cleaning systems or metal processing.

The VSME standard (Voluntary Sustainability Reporting Standard for non-listed SMEs) also takes into account social aspects, such as working conditions, equality, training and continuing education, as well as occupational safety. Governance is about responsible corporate management, compliance, transparency and ethical behaviour.

SMEs should initially capture those ESG data that are directly linked to their core operational processes, such as electricity and heat consumption, fleet data, amounts of waste and materials used. On this basis, targeted measures to increase energy and resource efficiency and ecological sustainability can be derived, for example, through the use of LED lighting, improved thermal insulation, photovoltaic systems, the switch to e-vehicles or through waste prevention.

Through the targeted collection of ESG-relevant data, SMEs can not only improve their sustainability performance, but also position themselves strategically in sustainable supply chains, apply for funding and meet legal requirements at an early stage.



## 1. QUESTIONS AND ANSWERS FOR GETTING STARTED

### 1.1. WHY IS THERE A MANUAL FOR SUSTAINABILITY REPORTING RELATING TO TRADE AND CRAFTS?

With this manual, the Federal Trade and Crafts Division is providing a practical tool to support sole traders and microenterprises, small and medium-sized enterprises (KMU) in Austria with preparing a sustainability report in accordance with the EU's voluntary VSME standard (Voluntary Sustainability Reporting Standard for non-listed SMEs).

**Information on the definition of small and medium-sized enterprises in Austria can be found in the service area on the WKÖ website:**

[Definition: What is meant by SME in statistical terms?](#)

### 1.2. WHY WAS THE VSME REPORTING STANDARD DEVELOPED FOR SMES?

More and more business partners, banks and investors are demanding transparent information from companies on their sustainability performance.

This is where the **VSME standard** comes in, providing a framework for sustainability reporting relating to non-listed SMEs as a voluntary reporting standard. It supports SMEs in documenting their performance

in the areas of **Environmental, Social and Governance – ESG for short** – in a structured and comprehensible manner and thus respond adequately to enquiries.

The VSME protects SMEs from receiving excessive enquiries and the resulting reporting obligations and defines an 'upper limit' (also known as **Value Chain Cap**). This protective function determines which information may be requested from SMEs as part of sustainability reporting. The VSME standard was recommended as a voluntary standard by the European Commission on 30 July 2025.

## 1.3. FOR WHOM IS THE VSME STANDARD RELEVANT?

The application of the VSME standard is particularly suitable for **SMEs** that need to provide ESG information – for example to banks, investors or business partners. The standard helps to meet these requirements in a uniform, comprehensible and resource-saving manner.

## 1.4. HOW IS THE VSME STANDARD STRUCTURED?

The VSME consists of two modules:

- **Basic module:** Contains basic ESG data (11 disclosures)
- **Comprehensive module:** Supplements the basic module with in-depth ESG information (9 disclosures)

## 1.5. WHY SHOULD COMPANIES REPORT ACCORDING TO THE REQUIREMENTS OF THE VSME STANDARD?

### 1. Consistent ESG communication

The VSME replaces different questionnaires with a standardised format – this saves time and creates clarity.

### 2. Competitive advantage

A VSME report signals transparency and responsibility, strengthens stakeholders' trust and can facilitate access to tenders or funding.

### 3. Future viability

The VSME makes it easier to get started with ESG reporting and prepares strategically for addressing future requirements.

### 4. Protection from excessive requirements

The VSME standard provides protection against excessive requests for sustainability information by creating a uniform framework for sustainability reporting relating to small and medium-sized enterprises.

To this end, on 30 July 2025, the European Commission published **recommendations for companies and financial players that request sustainability information from SMEs:**

- Companies that must report in accordance with the CSRD and require data from SMEs in their value chain should limit their requests as far as possible to the disclosures provided under the standard for voluntary sustainability reporting (VSME standard).
- Banks, insurance companies, credit institutions and financial market participants should also limit their requests for sustainability information as far as possible to the information that is provided in accordance with the standard for voluntary sustainability reporting (VSME standard).

**Recommendation: Getting started early with VSME reporting offers SMEs clarity and room for manoeuvre – it's worth starting now!**

On 26 February 2025, the European Commission published two packages of measures that aim to simplify sustainability reporting and reduce bureaucratic hurdles – particularly for SMEs. The objective is to increase the competitiveness of European companies. At the time this manual was published (November 2025), the final details had not yet been agreed and were still being coordinated. Sustainability reporting is subject to constant and rapid change. The Fit4ESG manual reflects the status at the time of its creation and does not claim to be complete. The EU omnibus packages currently still being developed cannot therefore be conclusively taken into account.

**Further information on the ESG Omnibus Initiative can be found in the service area on the WKO website:**

[ESG Omnibus Initiative – facilitating sustainability reporting](#)



## 2. THE THREE PILLARS OF SUSTAINABILITY

Sustainability means using resources in a way that meets the needs of the present generation without compromising the ability of future generations to meet their own needs. The aim is to bring ecological, social and economic aspects into balance in order to secure environmental protection, social justice and long-term economic stability.

### 2.1. THREE EQUIVALENT DIMENSIONS

- 1. Ecological sustainability**  
aims to protect the environment – for example, through climate protection, resource conservation, biodiversity and energy efficiency.
- 2. Economic sustainability**  
focuses on long-term stable and value-oriented business activities that place the corporate purpose and responsible business relationships at the centre.
- 3. Social sustainability**  
strives for social justice – for example, through fair working conditions, gender equality, fair remuneration and the fight against poverty and discrimination.

## 2.2. THE HOLISTIC APPROACH

The **three pillars of sustainability** – ecological, social and economic aspects – are closely interconnected and together form the foundation for holistic sustainable development. This holistic approach does not view sustainability in isolation, but as an interplay of all three dimensions.

- **Ecology ↔ Economy**  
An intact environment is a prerequisite for long-term economic activity (e.g. fertile soils, clean water, stable climate).
- **Economy ↔ Social**  
Economy creates jobs and prosperity and thus promotes social security and quality of life. The reverse is also true: social justice is important for a stable and productive economy.
- **Social ↔ Ecology**  
A social market economy ensures that environmental measures are taken into account.

## 2.3. SUSTAINABILITY AS AN OPPORTUNITY FOR COMPANIES

Operational measures in circular economy, energy efficiency and sustainable production can **save costs and resources**, without affecting operational output – i.e. production volume or performance – and thus have a positive effect on sales.

- **Reducing costs & increasing sales**  
Strengthening the circular economy, energy efficiency and sustainable production.
- **Promoting innovation**  
Thinking about sustainability and digitalisation together (twin transition).
- **Attracting specialists**  
Sustainable personnel management strengthens employer attractiveness.
- **Increasing resilience**  
Better managing ESG risks, stabilising supply chains.
- **Securing financing**  
ESG criteria can positively influence credit and funding conditions.

**Further information on the topics of sustainability and circular economy can be found in the service area on the WKO website:**

[Basics for making the company more sustainable](#)

[Circular economy – circular business models as an opportunity for companies](#)



## 3. OVERVIEW OF ENVIRONMENTAL AND SUSTAINABILITY STANDARDS AND OTHER INITIATIVES

### 3.1. THE VSME STANDARD – DOCUMENTING SUSTAINABILITY SIMPLY AND CLEARLY

The VSME standard (Voluntary Sustainability Reporting Standard for non-listed SMEs) is a **voluntary reporting framework for small and medium-sized enterprises (SMEs)** that wish to capture their performance in terms of Environmental, Social and Governance aspects – or ESG for short – in a structured and comprehensible manner and communicate this transparently.

#### 3.1.1 WHY WAS THE VSME STANDARD DEVELOPED?

More and more **business partners, banks and investors** are demanding transparent information from companies on their sustainability performance. The VSME standard is a uniform and recognised structure for SMEs to efficiently collect, prepare and provide this ESG data. Structured data collection in accordance with the VSME creates a reliable basis for internal improvement processes – for example, to increase energy efficiency, optimise social standards or further develop risk management. At the same time, the VSME helps to meet external requirements – for example, from customers, authorities or financial institutions – in a targeted and traceable manner. Furthermore, the VSME supports companies in preparing strategically for future legal requirements on a voluntary, practice-oriented basis.

## 3.1.2 OBJECTIVES OF THE VSME STANDARD

- **Providing relevant information:**  
Systematic recording of sustainability performance for reporting to banks, investors and business partners.
- **Improving sustainability management:**  
A considered approach to sustainability reporting can strengthen competitiveness and resilience.
- **Promoting sustainable economy:**  
Active contribution to ecological, energy-efficient and social transformation.

## 3.1.3 MODULAR STRUCTURE FOR AN EASY START

The VSME standard consists of two modules. The modular structure has the advantage that companies can address the topic of sustainability reporting step by step.

### 3.1.3.1 Basic module (B1 to B11): Introduction to ESG reporting

The basic module comprises disclosures B1 to B11 and forms the minimum requirement for companies that want to get started with ESG reporting. It comprises 11 basic disclosures that focus on general information, as well as environmental, social and governance topics.

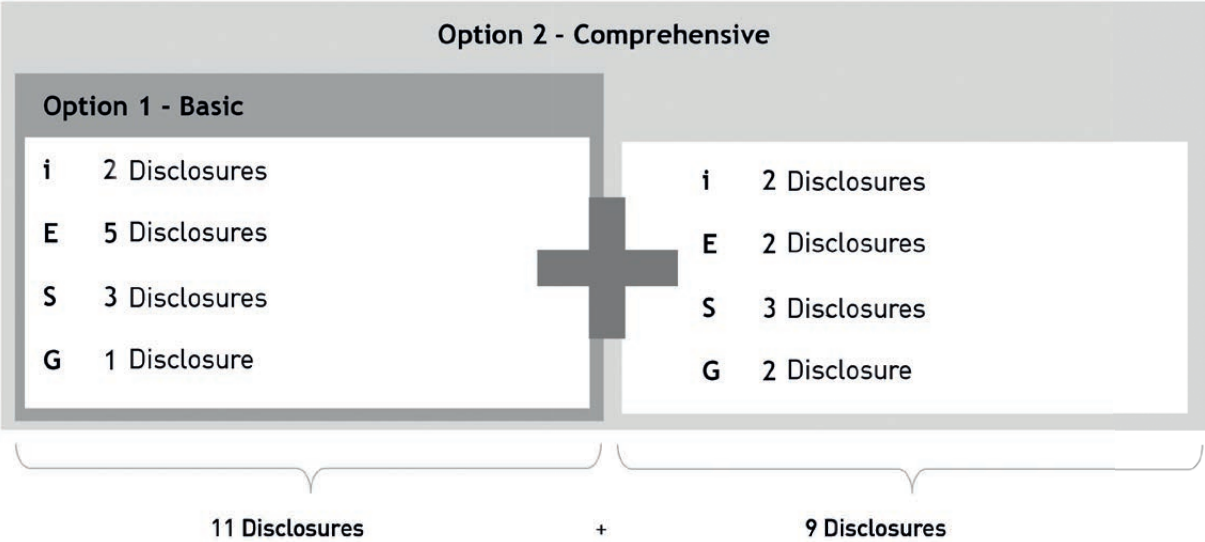
- **Basic information (i)**
  - B1 – Basis for preparation
  - B2 – Information on practices, concepts and future initiatives for the transition to a more sustainable economy
- **Environmental aspects (E)**
  - B3 – Energy and greenhouse gas emissions
  - B4 – Pollution of air, water and soil
  - B5 – Biodiversity
  - B6 – Water
  - B7 – Resource use, circular economy and waste management
- **Social themes (S)**
  - B8 – Employees – General characteristics
  - B9 – Employees – Health and safety
  - B10 – Remuneration, collective agreements, training
- **Governance aspects (G)**
  - B11 – Governance – Convictions and fines for corruption and bribery

### 3.1.3.2 Comprehensive module (C1 to C9): In-depth ESG Information

The comprehensive module (extended module) complements the basic module with in-depth ESG information on strategic sustainability targets, climate risks, human rights, sector-specific revenues and diversity in leadership positions.

- **Extension of basic information (i)**
  - C1 – Strategy: Business model and sustainability-related initiatives
  - C2 – Description of practices, concepts and future initiatives for the transition to a more sustainable economy
- **Environmental aspects (E)**
  - C3 – Targets for reducing greenhouse gases and climate-related transition
  - C4 – Climate-related risks
- **Social themes (S)**
  - C5 – Additional (general) characteristics of employees
  - C6 – Additional information on own employees – concepts and procedures for compliance with human rights
  - C7 – Serious negative incidents affecting human rights
- **Governance aspects (G)**
  - C8 – Sales revenues from certain sectors and exclusion of EU benchmarks
  - C9 – Ratio of gender diversity in the management and/or supervisory body

Figure 1: Disclosures according to the basic module and the comprehensive module



## 3.2. CSRD

CSRD stands for **Corporate Sustainability Reporting Directive** and is an **EU directive on mandatory sustainability reporting**. It replaces the previous Non-Financial Reporting Directive (NFRD) and significantly expands the reporting requirements.

Going forward, companies must report in a systematic and standardised manner on their impacts on the environment, social issues and corporate governance (ESG). The aim of the CSRD is to ensure uniform and transparent reporting on ESG issues and thereby create **comparability** between companies.

On 26 February 2025, the European Commission published a proposed package of measures to simplify sustainability reporting and reduce bureaucratic hurdles – the **'Omnibus package of measures'**. According to the current proposal (last updated at the beginning of November 2025), in future only companies with more than 1,000 employees worldwide and a turnover of over 450 million euros will be required to submit sustainability reporting in accordance with the CSRD.

This would reduce the scope of the CSRD by around 80–90%, as many companies previously subject to reporting requirements would no longer meet the new thresholds.

At the time at which this document was published (November 2025), the proposal for simplifying sustainability reporting is still in trilogue negotiations between the European Commission, the Council of the EU and the European Parliament. As things stand, these negotiations should be concluded by the end of 2025. The Fit4ESG manual reflects the status at the time of its creation and does not claim to be complete. The omnibus packages currently being developed cannot therefore be definitively taken into account.

## 3.3. ESRS

The **ESRS (European Sustainability Reporting Standard)** is a **mandatory standard for sustainability reporting** by companies that are obligated to do so in accordance with the CSRD. It was developed and introduced as part of the CSRD by the EFRAG (European Financial Reporting Advisory Group).

- **Objective:**  
The reporting standard is intended to standardise reporting on environmental, social and governance (ESG) issues in order to create transparency and comparability.
- **Structure:**  
Two general standards (ESRS 1 and ESRS 2), 10 topic-specific standards relating to the environment, social aspects and governance;
- **Contents:**  
Among other things, companies must disclose information on climate change, resource consumption, working conditions, human rights, diversity, corporate governance and corruption prevention.

As part of the proposed measures to simplify and reduce bureaucratic hurdles (the ‘omnibus measure packages’), the ESRS reporting standard is also being revised. At the time at which this document was published (November 2025), the final result of the revision or simplification is not yet known.

### 3.4. THE FUNDAMENTAL DIFFERENCES BETWEEN THE CSRD AND VSME

The fundamental differences between the CSRD (Corporate Sustainability Reporting Directive – EU directive on sustainability reporting) and VSME (Voluntary Sustainability Reporting Standard for non-listed SMEs) are compared in the following table.

Table 1: Distinction between the CSRD and VSME

SCOPE	CSRD (ESRS)	VSME
<b>Binding nature</b>	Mandatory for affected companies (expected from companies with 1,000+ employees)	Voluntary
<b>Scope of application</b>	Comprehensive, integrated into the management report	Compact and stand-alone report
<b>Materiality analysis</b>	Mandatory	Not required
<b>Scope</b>	Currently around 1,200 data points (revision in the course of preparing the omnibus package of measures)	Reduced (around 100 data points)
<b>Scope 3 emissions</b>	Detailed report	Baseline: not required Comprehensive: reduced scope, if applicable
<b>Audit</b>	External audit mandatory	Voluntary
<b>Objective</b>	Complete ESG reporting, transparency	Easy access to reporting for SMEs

## 3.5. GRI

The **Global Reporting Initiative (GRI)** defines internationally recognised indicators for sustainability. The standards of the **GRI Series 300**, which focus on topics like resource consumption and emissions, are particularly relevant for environmental aspects.

**Typical key performance indicators** are, for example:

- **Energy consumption (GRI 302)**
- **Water and wastewater management (GRI 303)**
- **Emissions (GRI 305)**
- **Waste management (GRI 306)**

The GRI standards enable small and large companies to record their sustainability performance in a standardised manner and report it transparently. They are based on universal reporting principles and are supplemented by the **GRI Sector Program**, which comprises sector-specific standards for around 40 sectors.

## 3.6. ISO STANDARDS

**ISO (International Organization for Standardization) standards** enable processes and procedures in companies to be harmonised and standardised across various topics. One advantage is that topics like quality, the environment or safety are integrated into existing company processes and thus strategically anchored. In addition, companies can have their ISO-compliant processes certified by independent external audits. Such certification confirms compliance with international standards and is reviewed at regular intervals.

**ISO 50001** – ISO 50001 is an **international standard** for operational energy management. It supports companies in systematically analysing energy flows, identifying saving potentials, reducing energy consumption and thereby sustainably reducing greenhouse gas emissions. The aim of the standard is to continuously improve a company's energy-related performance – through technical, organisational and strategic measures. ISO 50001 is applicable across industries and is suitable for both small and large companies.

**ISO 14001** – ISO 14001 is the internationally recognised standard for **environmental management systems** and helps companies to systematically record and continuously improve environmental aspects within their organisations, such as energy consumption, emissions and resource use.

Similar to ISO 50001, ISO 14001 aims to continuously reduce the companies' **environmental impact** through technical, organisational and strategic measures. It can also be applied across industries – and can be combined successfully with energy management certification in accordance with ISO 50001 due to overlaps in content.

**ISO 26000 / ONR 192500** – ISO 26000 is an international standard that helps companies act in a socially responsible manner.

**ONR 192500** – This guideline is a **certifiable Austrian standard**, which is based on ISO 26000 and was developed specifically for German-speaking countries. It offers concrete implementation aids for Corporate Social Responsibility (CSR), sustainability management and integration into existing management systems (e.g. ISO 9001 – quality management, ISO 14001 – environmental management).

**ISO 37301** – ISO 37301 specifies requirements and guidelines on how organisations can establish, operate and improve an effective **compliance management system**. The aim is to ensure that legal, regulatory and internal requirements are met.

**ISO 45001** – ISO 45001 is the international standard for **occupational health and safety management systems**. It helps companies systematically improve health and safety in the workplace.

## 3.7. EMAS

The **EMAS (Eco Management and Audit Scheme)** is the environmental management system for the European Union and is based on ISO 14001. The EMAS places particular emphasis on transparency and extends ISO 14001 to include a validated environmental statement and a public EMAS register.

The EMAS ensures a structured approach and supports companies in systematically planning, implementing, monitoring and continuously improving their environmental performance and the associated measures. The **EMAS Easy** describes the path from an initial assessment to a complete EMAS system that is also suitable for microenterprises and small enterprises.

**Further information on the CSRD and sustainability standards can be found in the service area on the WKO website:**

[CSRD FAQs – Information obligation relating to sustainability aspects – WKO](#)

[Labels, certifications and seals of quality relating to sustainability – WKO](#)

[Voluntary sustainability reporting – WKO](#)

[Environmental management, ISO 14001, EMAS – WKO](#)

## 3.8. ESG DATA HUB

The **ESG Data Hub provided by the Oesterreichische Kontrollbank AG (OeKB)** was developed as an Austrian platform to provide companies' most important sustainability data in a structured manner for the financial sector. The questionnaire is based on recognised standards and covers the ESG data areas that banks usually request from corporate clients. The questionnaire for microenterprises comprises 25 core questions and additionally includes five optional sector-specific modules (maximum 28 questions in total). The optional modules in the ESG Data Hub cover the areas of agriculture and forestry, tourism, real estate development, real estate owners and property management. The **questionnaire for microenterprises** from the OeKB > ESG Data Hub provided by the OeKB was taken into account when preparing this manual. Since summer 2025, the OeKB > ESG Data Hub has also been supporting the EFRAG VSME questionnaire.



## 4. PROCEDURE FOR PREPARING A SUSTAINABILITY REPORT

A voluntary sustainability report produced according to the **VSME standard** is prepared in several clearly structured steps. The aim is to efficiently record relevant ESG data and present it transparently and in a way that is adapted to the actual circumstances and resources of small and medium-sized enterprises.

### 4.1. SEVEN STEPS FOR PRODUCING A VOLUNTARY SUSTAINABILITY REPORT

To start with, the organisational and temporal framework for **VSME reporting** is defined. A decision is made as to whether the report is prepared at the individual or group level (if relevant) and which module is used for reporting – the basic module or the basic module + comprehensive module.

The beginning of the **reporting process** involves first raising awareness of ESG topics. At the same time, the ESG issues relevant to the selected scope are determined in order to take all the company's material sustainability aspects into consideration. Define these before you start data collection in the fourth step.

Finally, the **collected data** are transferred into a structured sustainability report. Clear and consistent presentation ensures transparency and meets the expectations of stakeholders, such as business partners, banks or authorities.

Once completed, the sustainability report should be published both internally and externally. **Publication** creates transparency and strengthens the trust of stakeholders. Use the report or your related analyses to systematically derive optimisation potential for processes, measures or strategies and continuously improve sustainability performance.

The **step-by-step guide** gives you a rough overview of how you can **create a voluntary sustainability report**:

- **Step 1: Develop the foundations for your company**
- **Step 2: Start the process**
- **Step 3: Establish the essential ESG topics**
- **Step 4: Collect data for your voluntary sustainability report**
- **Step 5: Create the report**
- **Step 6: Publish your sustainability report**
- **Step 7: Derive optimisation potentials**

Further information on the seven steps for producing the voluntary sustainability report can be found in the service area on the WKÖ website:

[Voluntary sustainability reporting – WKÖ](#)

## 4.2. DISCLOSURE OF INFORMATION

The VSME standard is a voluntary reporting standard. If a company opts to produce a report according to the VSME, certain information must be reported (disclosed) in the basic module and in the comprehensive module. These mandatory disclosures serve to ensure a minimum level of quality, standardisation and comparability of sustainability information.

At the same time, reporting according to the VSME standard enables small and medium-sized enterprises to meet the increasing **requirements of large business partners** – for example, in the context of ESG data requests. By collecting relevant information in a structured way, individual questionnaires can be avoided and the effort involved in repeated data collections can be significantly reduced.

For further points, the **'if applicable principle'** comes into play: companies must only provide information that is actually relevant to their business activities. This ensures that the effort involved in reporting remains proportionate and the information is still meaningful and comparable.

## 4.3. RECEIVING SUPPORT WITH PREPARING THE SUSTAINABILITY REPORT

Our tip for achieving success in the field of sustainability: You can also use **external know-how** to prepare your voluntary sustainability report.

**Further information on the numerous (subsidised) consulting services can be found in the service area on the WKO website:**

[Funding and advisory services for enhanced corporate sustainability](#)

## 5. FOUNDATIONS OF STRATEGY AND REPORTING

In this chapter “Foundations of strategy and reporting”, you will find an overview of the data points and **basic company information** that must be included in the sustainability report according to the VSME standard. You can work through them one after the other – or pick out those for which questions have arisen during the process. The environmental, social and governance data points can be found in the following chapters.

**Important:** All information in the VSME report must relate to the chosen reporting period (e.g. reporting year 2024 or financial year 2023/24). This is crucial to ensure the comparability and consistency of the information. This is the only way to track developments over time and evaluate the effectiveness of measures. Therefore, ensure that all data – whether this relates to strategy, governance, environment or social aspects – is clearly assigned to the defined period.

### 5.1. BASIC MODULE

#### 5.1.1 B1 – BASIS FOR PREPARATION

Under point B1 – Basis for preparation, companies must disclose **basic information** on how their sustainability report is prepared and provide information on existing **sustainability certifications**.

**Disclosure:** The disclosure of basic information in accordance with the VSME is largely mandatory. If a company has sustainability certifications or quality seals, these must be stated and briefly described in the report.

Table 2: B1 – Basis for preparation

DATA POINT	EXPLANATION	REMARK
<p>Disclosure of basic information on how the sustainability report is prepared, on the company and – if applicable – on quality seals or sustainability certifications.</p>	<p><b>Company data:</b></p> <ul style="list-style-type: none"> <li>• Legal form</li> <li>• ÖNACE classification: more information can be found on the WKO website under <a href="#">“Classification of economic activities”</a></li> <li>• Balance sheet total</li> <li>• Revenue</li> <li>• Number of employees (as headcount or full-time equivalents)</li> <li>• The company’s head office</li> <li>• Countries in which the primary business activity takes place</li> </ul> <p><b>Reporting method:</b></p> <ul style="list-style-type: none"> <li>• Individual or consolidated report</li> <li>• In the case of consolidated reporting, all subsidiaries or affiliated companies must be listed with their address.</li> </ul> <p><b>Locations:</b></p> <ul style="list-style-type: none"> <li>• All locations of the company – regardless of whether they are owned, leased or managed – must be specified with their geographical location (e.g. address).</li> </ul>	<p><b>Note:</b></p> <p><b>Statement when information has been omitted:</b></p> <p>If certain information cannot be disclosed due to confidential or sensitive content, this must be noted accordingly in the report. The reason for the omission should – where possible – be briefly explained.</p> <p><b>Note:</b></p> <p>The balance sheet total, turnover and number of employees should be based on the selected reporting year. This is important to ensure the comparability and consistency of the information.</p> <p><b>Note for SMEs:</b></p> <p>Does your company have <b>sustainability certifications or quality seals</b>? If so, please specify these and briefly describe their significance for your business practice:</p> <ul style="list-style-type: none"> <li>• Name and short description</li> <li>• Publisher</li> <li>• Date of issue</li> <li>• Assessment result</li> </ul> <p><b>WKO tip:</b></p> <p>Information on the topic <a href="#">“Labels, certifications and management systems for sustainability”</a> can be found in the service section on the WKO website.</p>

## 5.1.2 B2 – INFORMATION ON PRACTICES, CONCEPTS AND FUTURE INITIATIVES FOR THE TRANSITION TO A MORE SUSTAINABLE ECONOMY

Under point B2 – Information on practices, concepts and future initiatives for the transition to a more sustainable economy, **sustainability-related measures** must be disclosed; corresponding policies and planned initiatives must be presented, provided these exist at the company.

**Disclosure:** The disclosure of corresponding information is mandatory if the company has sustainability-related policies in place or initiatives are planned to promote a more sustainable way of doing business. If no such measures are implemented at the company, this must be presented in the report in a comprehensible and transparent manner.

Table 3: B2 – Information on practices, concepts and future initiatives for the transition to a more sustainable economy

DATA POINT	EXPLANATION	REMARK
Indication of whether sustainability-related practices are already being implemented, which guidelines are in place and which are planned for the future. If no such measures exist at the company, this must be stated in the report.	<p>Does your company already have <b>sustainability-related procedures / guidelines / future initiatives</b> that relate to one of the following sustainability aspects? [Yes/No]</p> <ul style="list-style-type: none"> <li>• Climate change</li> <li>• Environmental pollution</li> <li>• Water and marine resources</li> <li>• Biodiversity and ecosystems</li> <li>• Circular economy</li> <li>• Employees of the company</li> <li>• Employees in the value chain</li> <li>• Affected communities</li> </ul> <p>Are these publicly accessible? [Yes/No]</p> <p>Are targets set in connection with the guidelines? [Yes/No]</p>	<p><b>Note for SMEs:</b></p> <p>The <b>template</b> according to <a href="#">point 213 in the VSME standard on page 43</a> can be used (currently only available in English). If the report is created according to the basic module, only yes/no answers are required.</p>

## 5.2. COMPREHENSIVE MODULE

### 5.2.1 C1 – BUSINESS MODEL AND SUSTAINABILITY-RELATED INITIATIVES

Under point C1 – Business model and sustainability-related initiatives, companies must describe the key elements of their **business model and their strategies**, particularly with regard to sustainability aspects, insofar as these are part of their corporate strategy.

**Disclosure:** If the company decides on extended reporting (basic module plus comprehensive module), then point C1 – Business model and sustainability-related initiatives must be disclosed on a mandatory basis. The disclosure includes both economic and sustainability-related information.

Table 4: C1 – Business model, markets, business relationships and strategies

DATA POINT	EXPLANATION	REMARK
Information about the business model as well as market presence and key business relationships.	<p><b>Business model:</b> Information on the most important products and services offered: what does the company produce or what does the company offer? For the description of the business model, existing documents, such as company presentations, product catalogues or market analyses, can be used.</p> <p><b>Market presence:</b> Information about whether a company operates in the B2B sector (business relationships between companies), in wholesale or retail trade and in which geographical markets or countries it operates.</p> <p><b>Business relationships:</b> Description of the most important business relationships. Who are the main suppliers, who are the consumers/customers and which distribution channels are used?</p>	<p><b>Note for SMEs:</b> The disclosures in point C1 are only mandatory if the report is prepared according to the comprehensive module.</p> <p><b>Note:</b> If the corporate strategy contains sustainability elements, this information should be briefly described, for example: craft or trade business with a focus on processing regionally manufactured products or sustainable supply chains.</p>

## 5.2.2 C2 – DESCRIPTION OF PRACTICES, CONCEPTS AND FUTURE INITIATIVES FOR THE TRANSITION TO A MORE SUSTAINABLE ECONOMY

Under point C2 – Description of practices, concepts and future initiatives for the transition to a **more sustainable economy**, measures that have been implemented or planned by the company to promote sustainability must be disclosed.

**Disclosure:** If measures have already been mentioned under point B2 (basic module), an in-depth description of these measures is required here. Additionally, where applicable, information on the responsible management level for implementation must be supplemented.

Table 5: C2 – Description of practices, concepts and future initiatives for the transition to a more sustainable economy

DATA POINT	EXPLANATION	REMARK
<p>Further information on existing and planned initiatives and guidelines already mentioned under data point B2 in the basic module.</p> <p>This information is intended to show how the company is actively contributing to the transformation – in the short, medium and long term.</p> <p>In order to make the progress of their sustainability measures measurable, companies must set clear targets.</p> <p>This transparency strengthens the trust of stakeholders like investors and business partners.</p>	<p><b>Expanded by:</b></p> <ul style="list-style-type: none"> <li>• Description of existing and planned measures</li> <li>• Defining specific objectives</li> <li>• Timing of implementation (short-, medium-, long-term)</li> <li>• Mechanisms to monitor and evaluate progress</li> <li>• Designation of responsibilities (if applicable)</li> </ul> <p><b>Note:</b></p> <p>Companies can use environmental reports, internal sustainability targets or project plans as a basis for describing their measures.</p> <p>Attention should be paid to establishing a clear temporal classification (short-, medium- and long-term).</p> <p><b>Note for SMEs:</b></p> <p>From the second reporting year onwards, the company must assess whether the targets set have been achieved and briefly describe this in the report.</p>	<p><b>Note for SMEs:</b></p> <p>The <b>template</b> according to <a href="#">point 213 in the VSME standard on page 43</a> can be used (currently only available in English).</p> <p><b>Examples of policies:</b></p> <ul style="list-style-type: none"> <li>• Energy consumption reduction policy</li> </ul> <p><b>Examples of targets relating to energy and climate:</b></p> <ul style="list-style-type: none"> <li>• Reduction of energy consumption by 15% by 2027, compared to the base year.</li> <li>• Transition to 100% renewable electricity by 2030.</li> <li>• Reduction in CO<sub>2</sub> emissions by 30% per production unit by 2028.</li> </ul> <p><b>Examples relating to resources and waste:</b></p> <ul style="list-style-type: none"> <li>• Reduction of packaging material by 20% by 2026, compared to the base year.</li> <li>• Increasing the proportion of recycling to 90% by 2025, compared to the base year.</li> </ul>

## 6. KEY ENVIRONMENTAL AND ENERGY DATA POINTS FOR SMES

In this chapter “Key environmental and energy data points for SMEs”, you will find an overview of the data points relating to **environmental impacts and energy requirements**, which are requested in the corresponding modules of the VSME standard. You can work through them one after the other – or pick out those for which questions have arisen during the process. The social and governance data points are presented in the following chapters.

Whether a data point is mandatory to report or subject to the **‘if applicable principle’** (the company only has to report what is actually relevant to its business activities) can be seen straight away in the introduction to the data points. Additionally, other key terms are explained in the “Further Information” subsection.

**Important:** All information in the context of VSME reporting must relate to the chosen reporting period (e.g. reporting year 2024 or financial year 2023/24). This is crucial to ensure the comparability and consistency of the information. Only in this way can developments be tracked over time and the effectiveness of measures be evaluated. Therefore, ensure that all data – whether this relates to strategy, governance, environment or social aspects – is clearly assigned to the defined period.

**Example:** Air pollutant emissions are regulated by a large number of laws. If a company is required by law or by regulation to report pollutant emissions, it must disclose this information.

## 6.1. BASIC MODULE

### 6.1.1 B3 – ENERGY AND GREENHOUSE GAS EMISSIONS

Under point B3 – Energy and greenhouse gas emissions, companies are required to transparently report their **energy consumption** and the **greenhouse gas emissions** (GHG for short) they cause. The following tables should help you to record the required information clearly.

**Disclosure:** The disclosure of data relating to point B3 – Energy and greenhouse gas emissions is always mandatory when reporting according to the VSME. Companies have to provide information on total energy consumption, on the type of energy sources (renewable/non-renewable), on direct and indirect greenhouse gas emissions (Scope 1 and 2), and on emissions intensity.

**WKO tip:** Data collection and evaluation can be structured in the [WKO carbon accounting tool](#).

#### 6.1.1.1 Total energy consumption and generation in kWh or MWh

Table 6: Total energy consumption and generation in kWh or MWh

DATA POINT	EXPLANATION	REMARK
Disclosure of the total amount of energy consumed by the company during the reporting period (usually a calendar year) for its operational activities, in kWh or MWh.	<p><b>Composition:</b></p> <p>Total energy consumption refers to the company's direct energy consumption in the standardised energy unit kWh or MWh. This also includes the energy generated and used by the company itself.</p> <p><b>Examples of direct energy consumption:</b></p> <ul style="list-style-type: none"> <li>• <b>Electricity consumption</b> – purchased and self-generation (e.g. for machinery, lighting, IT, heat pumps)</li> <li>• <b>Thermal energy</b> (e.g. gas, heating oil, district heating)</li> <li>• <b>Fuels</b> (e.g. diesel, petrol for vehicle fleet)</li> </ul>	<p><b>Note for SMEs:</b></p> <p>The total energy consumption in kWh or MWh must be disclosed. This is intended to ensure a minimum quality, standardisation and comparability of sustainability information.</p> <p><b>Important:</b> A uniform unit must be used! 1 MWh = 1,000 kWh</p> <p><b>Note for SMEs:</b></p> <p>Breakdown by energy sources, provided the required data are available:</p> <ul style="list-style-type: none"> <li>• Renewable energy</li> <li>• Non-renewable energy</li> </ul> <p><b>Tip:</b> In the <a href="#">electricity labelling report from E-Control</a>, you will find the composition of your electricity products by energy sources and countries of origin; the energy source for heat (district heating, gas, heating oil, biomass, etc.) should be found on the corresponding invoice.</p> <p>Typically, you will find the composition of energy sources – such as district heating – on your energy supplier's bill.</p>

## 6.1.1.2 Electricity consumption

Table 7: Electricity consumption in kWh or MWh

DATA POINT	EXPLANATION	REMARK
<p>Total amount of electrical energy consumed by the company during the reporting year, stated in kWh or MWh.</p> <p>The electricity consumption shows how much energy is needed for production, IT, lighting, machinery and building services.</p>	<p><b>Determination and special considerations:</b></p> <ul style="list-style-type: none"> <li>• Invoices and meter readings from the electricity supplier</li> <li>• Internal electricity meters for in-house production (e.g. photovoltaic systems)</li> <li>• Smart meters for automated consumption recording</li> </ul> <p><b>Important:</b> A uniform unit must be used! 1 MWh = 1,000 kWh</p> <p><b>Note:</b></p> <p>Energy from own generation must be separated into own consumption and feed-in to the public grid to avoid double counting. The energy that you produce yourself but do not use yourself is therefore also not part of your total energy requirement.</p> <ul style="list-style-type: none"> <li>• <b>Own consumption</b> is the self-generated energy that is used directly by the company (e.g. electricity from photovoltaic systems for operations).</li> <li>• <b>Feed-in</b> is the self-generated energy that is fed into the public grid.</li> </ul>	<p><b>Note for SMEs:</b></p> <p>High electricity consumption can indicate inefficient processes or outdated technology. Processes in standby mode (e.g. outside working hours) can also be a reason for increased power consumption.</p> <p><b>Note:</b></p> <p>A monitoring system helps to identify saving potentials at an early stage and implement targeted measures. Please plan for this: additional measuring points are frequently required for this purpose.</p> <p><b>WKO tip:</b></p> <p>Complete the <a href="#">WKO Energy Check for Businesses</a> and get initial guidance on savings potential and measures that can feasibly be implemented at your company.</p> <p><b>Examples of easily implementable efficiency measures:</b></p> <ul style="list-style-type: none"> <li>• Conversion to LED lighting</li> <li>• Motion detectors in rooms that see little use: light only comes on when needed.</li> <li>• Regular heating maintenance, hydraulic balancing and regular venting reduces excessive consumption and ensures a comfortable indoor climate.</li> <li>• Regular leak detection: The energy loss caused by a 3 mm hole in a 6-bar compressed air line can cost up to 6,000 euros per year. The more leaks there are in the compressed air network, the more energy the compressor needs to maintain the network pressure.</li> </ul> <p><b>Note:</b> Visit the <a href="#">klimaaktiv website</a> for information and tips on how to achieve greater energy efficiency at your company.</p>

### 6.1.1.3 Energy savings

Table 8: Energy savings

DATA POINT	EXPLANATION	REMARK
<p>Reduced amount of energy per year (e.g. in kWh or MWh) achieved through efficiency measures and technical improvements or changes in user behaviour.</p>	<p><b>Determination and special considerations:</b></p> <ul style="list-style-type: none"> <li>• Determined using before-and-after comparisons (e.g. electricity consumption before and after measures) or via project-related calculations (e.g. new machines, LED lighting).</li> </ul> <p><b>Recommendation:</b></p> <ul style="list-style-type: none"> <li>• Setting up an energy data monitoring system for continuous recording and evaluation of consumption data.</li> <li>• It is recommended that energy consumption be compared regularly at fixed points in time – for example, at the end of the year or between reporting periods – with the consumption during the base year and the target year. This allows savings or additional consumption to be presented in a comprehensible manner.</li> </ul> <p><b>Tip:</b> Visit the klimaaktiv website for tips and information on <a href="#">how to measure energy consumption correctly</a>.</p>	<p><b>Note:</b></p> <ul style="list-style-type: none"> <li>• Energy savings reduce both operating costs and greenhouse gas emissions.</li> <li>• Efficiency plans and targeted measures to reduce the consumption of raw materials facilitate the implementation and documentation of savings.</li> <li>• Energy management systems (e.g. based on ISO 50001) and energy audits help to systematically identify saving potentials and realise them in the long term.</li> </ul> <p><b>Note for SMEs:</b></p> <p>Find out which funded advisory services the <a href="#">regional programme in your federal state</a> offers.</p>

### 6.1.1.4 Fuels

Table 9: Fuels

DATA POINT	EXPLANATION	REMARK
<p>Indication of the annual consumption of fuels for producing heat or heating energy (e.g. natural gas, heating oil, pellets), stated in kWh or MWh or in corresponding units of measure (e.g. Nm<sup>3</sup> for gas and litres for heating oil).</p> <p>The amount of energy used in the company for heat provision is recorded – e.g. for space heating, process heat (heat that is required during the production process to heat, dry or process materials) or hot water preparation.</p>	<p><b>Determination and special considerations:</b></p> <p>This can be determined using an energy delivery invoice, delivery notes or tank level difference measurement.</p> <p>If a company purchases fuels (e.g. natural gas or pellets) to generate electricity or heat that it then uses itself, the energy consumption must not be double-counted. This means:</p> <ul style="list-style-type: none"> <li>• Only fuel consumption is recorded as energy consumption.</li> <li>• The energy generated from this (electricity or heat) is not additionally reported as own consumption. Separate calculation or recording outside of this reporting may, however, make sense for verifying system efficiency.</li> </ul> <p><b>Attention:</b></p> <p>First, record the consumed quantities in the usual units or according to the billing (e.g. m<sup>3</sup> for gas, litres for heating oil). For the report, fuel consumption is subsequently converted into kWh or MWh to represent the total energy requirement.</p> <p>(1 MWh = 1,000 kWh)</p> <p><b>Tip:</b> Use the conversion factors from the following document provided by the Environment Agency Austria: <a href="#">“Harmonised Austrian direct and upstream GHG emission factors for relevant energy sources and technologies”</a>.</p>	<p><b>Note for SMEs:</b></p> <p>Fuel consumption can be significantly reduced through the use of heat recovery and energy-efficient systems, such as solar thermal energy or heat pumps.</p> <p><b>Tip:</b></p> <p>Be sure to make a note of the factors you have used for the conversion steps, as well as the relevant source. This increases subsequent traceability.</p> <p><b>Note:</b></p> <p>Visit the <a href="#">Fit4Energiewende website</a> provided by the Federal Trade and Crafts Division and get information from the <a href="#">klimaaktiv guide “Renewable heating systems in companies”</a> on efficient and renewable heating systems for generating space heating, hot water and providing process heat.</p>

## 6.1.1.5 Vehicle fuel

Table 10: Vehicle fuel

DATA POINT	EXPLANATION	REMARK
<p>Annual consumption of fuels for vehicles and mobile machinery (e.g. diesel, gasoline), stated in kWh or MWh.</p> <p>Vehicle fuel consumption reflects the energy consumption for transport and mobility within the company.</p>	<p><b>Determination and special considerations:</b></p> <p>The data can be determined via delivery notes, fuel receipts, fuel card statements and digital fleet management.</p> <p>Mobile energy consumption (e.g. fuel for vehicles, tractors, forklifts) and stationary energy consumption (e.g. emergency power generators, buildings, production processes) must be recorded separately in order to provide a differentiated analysis and comparability</p> <ul style="list-style-type: none"> <li>• Diesel for the truck = mobile consumption</li> <li>• Diesel for the emergency generator = stationary consumption</li> </ul> <p><b>Attention:</b> First enter the consumed quantities in the usual units or according to billing (e.g. litres). For the report, fuel consumption is subsequently converted into kWh or MWh to represent the total energy requirement.</p> <p>(1 MWh = 1,000 kWh)</p> <p><b>Conversion of 1 litre of diesel into kWh:</b></p> <p>Density: 0.84 kg/l</p> <p>Calorific value: 11.67 kWh/kg</p> $0.84 \times 11.67 = 9.8 \text{ kWh/l}$ <p><b>Tip:</b> Use the factors from the following document provided by the Environment Agency Austria for the conversion: "<a href="#">Harmonised Austrian direct and upstream GHG emission factors for relevant energy sources and technologies</a>".</p>	<p>To calculate the total energy requirement, a conversion to MWh is required (1 MWh = 1000 kWh).</p> <p><b>Note:</b> CO<sub>2</sub>-based taxation models, such as the motor-related insurance tax or the standard consumption tax (NoVA), must be observed.</p> <p><b>Note for SMEs:</b></p> <p>The electricity consumption of electric vehicles is not counted under fuel consumption, but is recorded separately under electricity consumption. Double counting should be avoided.</p> <p><b>Note:</b> Switching to vehicles with alternative drive systems, such as electric cars, reduces fuel consumption.</p> <p>Make sure that the electricity for operating electric vehicles comes from renewable sources; otherwise, you would simply be shifting emissions elsewhere.</p> <p><b>WKO tip:</b> The <a href="#">WKO online guide on e-mobility</a> supports companies by providing information on vehicle conversion and charging infrastructure. It contains details on energy requirements, as well as currently available vehicles, and also guides you to national funding advice.</p> <p><b>Tip:</b> Be sure to make a note of the factors you have used and the relevant source for the conversion steps. This increases subsequent traceability.</p> <p><b>Note:</b> Get information and tips for achieving greater energy efficiency in your company on the <a href="#">Fit4Energie website</a> provided by the Federal Trade and Crafts Division and on the <a href="#">klimaaktiv website</a>.</p>

### 6.1.1.6 Greenhouse gas emissions

Table 11: Greenhouse gas emissions

DATA POINT	EXPLANATION	REMARK
<p>Total amount of GHG emissions caused by the company during the reporting year, stated in tonnes of CO<sub>2</sub>-equivalent (t CO<sub>2</sub><sup>eq</sup>).</p> <p><b>Includes, among other components:</b></p> <p>Carbon dioxide (CO<sub>2</sub>) and other greenhouse gases, such as methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), nitrogen trifluoride (NF<sub>3</sub>), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) and sulphur hexafluoride (SF<sub>6</sub>), as well as other fluorinated gases.</p>	<p><b>Calculation:</b></p> <p>Emissions are calculated on the basis of the amount of energy purchased (e.g. kWh of electricity or litres of heating oil) and the corresponding emission factors (e.g. CO<sub>2</sub><sup>eq</sup> per kWh).</p> <p>The Environment Agency Austria's <a href="#">GHG calculator provides help in calculating the GHG emissions of various energy sources</a>.</p> <p><b>Tip:</b> The Environment Agency Austria provides a quality-assured list of emission factors with the "<a href="#">Harmonised Austrian direct and upstream GHG emission factors for relevant energy sources and technologies</a>" that apply to various energy sources (e.g. electricity, district heating, diesel, natural gas).</p> <p>This data is specially tailored to Austrian conditions and is regularly updated. Make a note of the factors used and their source for each report so that you can trace your calculations at any time.</p>	<p><b>Note:</b></p> <ul style="list-style-type: none"> <li>It is mandatory to report Scope 1 emissions (direct emissions) and Scope 2 emissions (indirect emissions from purchased energy).</li> <li>The determination forms the basis for calculating the operational carbon footprint (CCF for short).</li> </ul> <p><b>Note for SMEs:</b></p> <p>If a company generates energy itself, for example, through a photovoltaic system, and uses this energy in its operations, the emissions are generated directly within the company. Therefore, the emissions belong to Scope 1 and not Scope 2 because the energy was not purchased but produced in-house.</p>

### 6.1.1.7 Scope 1 and Scope 2 emissions

Table 12: Scope 1 and Scope 2 emissions

DATA POINT	EXPLANATION	REMARK
<p><b>Scope 1 emissions</b></p> <p>Direct greenhouse gas emissions that originate from sources owned or controlled by the company.</p> <p><b>Typical Scope 1 emissions:</b></p> <ul style="list-style-type: none"> <li>• Combustion of fossil fuels</li> <li>• Production processes</li> <li>• Company-owned vehicles</li> <li>• Refrigerant losses</li> </ul>	<p><b>Determination and special considerations:</b></p> <p>Emissions are determined on the basis of consumption data (e.g. fuel quantities, vehicle kilometres) and converted into t CO<sub>2</sub><sup>eq</sup>.</p> <p><b>Tip:</b> The Austrian Environment Agency provides a quality-assured list of emission factors with the <a href="#">“Harmonised Austrian direct and upstream GHG emission factors for relevant energy sources and technologies”</a>, which apply to various energy carriers (e.g. electricity, district heating, diesel, natural gas). This data is specially tailored to Austrian conditions and is regularly updated. Make a note of the factors used and their source for each report so that you can trace your calculations at any time.</p>	<p><b>Note:</b></p> <p>Disclosure of Scope 1 emissions is mandatory as part of reporting in accordance with the VSME standard.</p> <p>Scope 1 emissions are relevant for CO<sub>2</sub> pricing in Austria (e.g. heating oil, natural gas) and for corporate climate strategies.</p> <p>Disclosure of Scope 1 emissions is increasingly required as part of sustainability ratings and supply chain requirements.</p> <p><b>Measures to reduce Scope 1 emissions:</b></p> <ul style="list-style-type: none"> <li>• Switch to low-emission or renewable fuels.</li> <li>• Electrification of processes that previously used fossil fuels.</li> <li>• This reduces emissions from fossil fuels (Scope 1).</li> <li>• Instead, emissions result from electricity consumption (Scope 2).</li> </ul> <p><b>Recommendation:</b> Switch to electricity from renewable energy sources.</p>
<p><b>Scope 2 emissions</b></p> <p>Indirect greenhouse gas emissions from purchasing energy, such as:</p> <ul style="list-style-type: none"> <li>• Electricity</li> <li>• District heating/local heating</li> <li>• Remote cooling</li> <li>• Steam</li> </ul>	<p><b>Determination and special considerations:</b></p> <p>The calculation is made on the basis of the purchased energy volume and the corresponding emission factors.</p> <p><b>Two possibilities for the calculation:</b></p> <p><b>Location-based:</b></p> <p>Calculation using the national electricity mix (emission factor according to the Environment Agency Austria for the national electricity mix)</p>	<p><b>Note:</b></p> <p>The disclosure of location-based Scope 2 emissions is mandatory as part of reporting in accordance with the VSME standard.</p> <p><b>Measures to reduce Scope 2 emissions:</b></p> <ul style="list-style-type: none"> <li>• Switch to electricity from renewable sources (leads to a reduction in Scope 2 market-based emissions)</li> </ul>

DATA POINT	EXPLANATION	REMARK
<p>These emissions are not caused directly by the company, but arise during the generation of energy, for example, in the power plant.</p> <p>As the company uses this energy, the emissions are attributed to it and count as Scope 2 emissions.</p>	<p><b>Market-based:</b></p> <p>Calculation on the basis of an actual electricity contract (e.g. green electricity with guarantee of origin)</p> <p>Both methods are permitted in the report in accordance with the VSME standard. The minimum requirement is the site-specific variant.</p> <p><b>Tip:</b> The Austrian Environment Agency provides a quality-assured list of emission factors with the "<a href="#">Harmonised Austrian direct and upstream GHG emission factors for relevant energy sources and technologies</a>", which apply to various energy carriers (e.g. electricity, district heating, diesel, natural gas). This data is specially tailored to Austrian conditions and is regularly updated.</p> <p>Therefore, make sure to note the factors used for each report and their source so that you can trace your calculations at any time.</p>	<ul style="list-style-type: none"> <li>• In-house generation (also leads to savings in Scope 2 location-based emissions by reducing the amount of electricity purchased)</li> <li>• Increase energy efficiency, e.g. (load management to avoid peak loads, optimisation of lighting, ventilation and IT infrastructure)</li> </ul> <p><b>Tip:</b> When purchasing energy, attention should be paid to guarantees of origin and certifications (e.g. <a href="#">green electricity according to the Eco Label Guideline – UZ46</a>).</p>

## 6.1.1.8 Greenhouse gas intensity

Table 13: Greenhouse gas intensity (GHG intensity)

DATA POINT	EXPLANATION	REMARK
<p>The GHG intensity shows how many greenhouse gas emissions (in CO<sub>2</sub><sup>eq</sup>) a company causes per sales or production unit.</p> <p>It shows how climate-friendly or carbon-efficiently a company operates and enables comparisons over time and within industries.</p>	<p><b>Determination and special considerations:</b></p> <p><b>Typical units of measurement:</b></p> <p>kg CO<sub>2</sub><sup>eq</sup> per 1,000 euros turnover, per product unit or per m<sup>2</sup> area (real estate, office buildings).</p> <p><b>Examples:</b></p> <ul style="list-style-type: none"> <li>• <b>Production:</b> If 500 t CO<sub>2</sub><sup>eq</sup> are generated for 100,000 units produced, the intensity is 0.005 t CO<sub>2</sub><sup>eq</sup> per unit (i.e. 5 kg CO<sub>2</sub><sup>eq</sup> per unit).</li> <li>• <b>Turnover:</b> A company generates 500 t CO<sub>2</sub><sup>eq</sup> per year and has a turnover of 10 million euros. GHG intensity = 500 t CO<sub>2</sub><sup>eq</sup> ÷ 10 million euros = 0.05 t CO<sub>2</sub><sup>eq</sup> per 1,000 euros turnover.</li> </ul> <p><b>Attention:</b></p> <p>The greenhouse gas intensity (e.g. kg CO<sub>2</sub><sup>eq</sup> per product unit) can decrease, while the absolute emissions in the corporate carbon footprint (CCF) increase at the same time – for example, due to an increased production volume.</p> <p>To ensure transparent and credible communication and avoid greenwashing allegations, both key figures should always be presented.</p> <ul style="list-style-type: none"> <li>• <b>Absolute emissions</b> (e.g. t CO<sub>2</sub><sup>eq</sup> per year)</li> <li>• <b>Relative emissions</b> (e.g. kg CO<sub>2</sub><sup>eq</sup> per product unit)</li> </ul>	<p><b>Note:</b></p> <p>The GHG intensity is particularly useful for setting relative reduction targets, e.g. “30% less CO<sub>2</sub><sup>eq</sup> per 1,000 euros turnover by 2030”.</p> <p>Relative targets are helpful when absolute emissions targets are difficult to plan, e.g. when business volumes are growing.</p> <p><b>Note for SMEs:</b></p> <p>The key figure supports companies in presenting their climate performance transparently and comparably – regardless of their size and development.</p>

## 6.1.2 B4 – POLLUTION OF AIR, WATER AND SOIL

Under point B4 – Pollution of air, water and soil, companies should disclose the **emissions** that arise in the course of their business activities.

**Disclosure:** The disclosure of data in Section B4 is mandatory if a company is legally required to disclose pollutant emissions to air, water or soil or reports these voluntarily as part of an environmental management system (e.g. EMAS, ISO 14001). If the relevant documents are not publicly accessible, a complete and comprehensible presentation is required in both cases.

**WKO tip:** Data collection and evaluation can be structured in the [WKO carbon accounting tool](#).

Table 14: B4 – Pollution of air, water and soil

DATA POINT	EXPLANATION	REMARK
The emissions in the areas of air, water and soil pollution clearly show the extent to which the company influences the environment through its activities.	<p><b>Determination and special considerations:</b></p> <ul style="list-style-type: none"> <li>• Internal measurements and records, e.g. exhaust gas values, wastewater quantities, chemicals used</li> <li>• External service providers or laboratories for water analyses, emission measurements, environmental reports</li> <li>• Regulatory requirements and environmental reports, such as the EMAS environmental report, permit requirements, environmental inspections</li> </ul> <p><b>Note for SMEs:</b></p> <p>If these documents are publicly accessible, a link or reference is sufficient.</p> <p>In the EMAS environmental management system, reference can be made to the environmental statement.</p>	<p><b>Note for SMEs:</b> If a company is legally obliged to disclose emissions of pollutants or reports these voluntarily as part of an environmental management system (e.g. EMAS), this data must also be disclosed as part of reporting in accordance with the VSME standard.</p> <p><b>Note:</b> The company reports the amount of pollutants emitted to air, water and soil through its own operations.</p> <p>Disclosure of emissions by pollutant:</p> <p><b>Air pollutants</b> are material emissions that are released through combustion processes, energy consumption, agriculture or chemical processes – e.g. sulphur oxides, nitrogen oxides or ammonia.</p> <p><b>Soil pollutants</b> are, for example, pesticides or nutrients used in agriculture, heavy metals from mining or from production processes.</p> <p><b>Pollution of water</b></p> <p>This refers to pollutants that contaminate surface or groundwater – e.g. pesticides and nutrients from fertilisers, heavy metals, such as lead or mercury, from industry or mining.</p> <p><b>Note for SMEs:</b> Find out whether the <a href="#">regional programme in your federal state</a> offers funded consulting services in the field of pollutant reduction.</p>

### 6.1.3 B5 – BIODIVERSITY (BIOLOGICAL DIVERSITY)

Under point B5 – Biodiversity, companies should **disclose information on areas** that are located in or near biodiversity-relevant areas and whose use may potentially have an impact on biodiversity.

**Disclosure:** Disclosure is required if the company’s sites are located in ecologically sensitive areas or if land use may potentially have negative impacts on biodiversity. Information on land use – such as sealed or nature-oriented areas – can additionally be supplemented on a voluntary basis.

**WKO tip:** Data collection and evaluation can be structured in the [WKO carbon accounting tool](#).

Table 15: Biodiversity, land use

DATA POINT	EXPLANATION	REMARK
<p>Biodiversity and soil protection concern the preservation of natural habitats, the promotion of diverse animal and plant species, and the sustainable use and conservation of soils.</p> <p>Companies should make their impacts on these areas transparent.</p>	<p><b>Determination and special considerations:</b></p> <p>Number and area (in m<sup>2</sup>) of sites located in or near biodiversity-relevant areas – irrespective of whether these are owned, leased or managed by the company.</p> <p><b>Tip:</b> Information on biodiversity-relevant areas can be found, for example, on the <a href="#">website of the Environment Agency Austria</a> or via <a href="#">map portals, such as Natura 2000</a>.</p> <p><b>Optional information:</b></p> <p><b>Information on the use of the entire land area:</b></p> <ul style="list-style-type: none"> <li>• Total area use</li> <li>• Total sealed area(s)</li> <li>• Near-natural areas on the site</li> <li>• Entire nature-oriented area outside the site</li> </ul>	<p><b>Note:</b></p> <p>Voluntary measures for protecting soil and biodiversity not only improve the environmental balance sheet, but also strengthen the quality of sustainability reporting.</p> <p><b>Examples and measures:</b></p> <ul style="list-style-type: none"> <li>• Environmentally friendly management, alpine pasture management and protection of permanent grassland</li> <li>• Creation and maintenance of landscape elements, such as wind-breaks, orchards</li> <li>• Planting of rare tree species and increasing the proportion of dead-wood</li> <li>• Use of voluntary certifications</li> <li>• Reduced or adapted use of chemical-synthetic plant protection products</li> <li>• Preferred use of biological active substances</li> <li>• Sustainable, soil-conserving use of fertilisers.</li> </ul> <p><b>Note for SMEs:</b></p> <p>Examining the data makes it possible to visualise dependence on natural resources, identify risks and develop measures to address them.</p>

## 6.1.4 B6 – WATER

Under point B6 – Water, companies should disclose information about their **water consumption** – particularly if they operate in water-intensive sectors or operate sites in regions affected by water scarcity.

**Disclosure:** The disclosure of information on total water withdrawal and site-specific water withdrawal (in the event of water scarcity) under point B6 is mandatory. As far as applicable, companies can provide information on specific water consumption for the production processes concerned.

**WKO tip:** Data collection and evaluation can be structured in the [WKO carbon accounting tool](#).

Table 16: B6 – Water

DATA POINT	EXPLANATION	REMARK
<p>The <b>total water withdrawal</b> comprises the total amount of water (in litres or cubic metres) that a company withdraws during the reporting year from the public water supply network, from its own wells, from rivers or lakes, and from rainwater.</p> <p><b>Water consumption:</b></p> <p>This is water that is used during production – e.g. for irrigation, conditioning, as cooling water or as a component of the product itself.</p>	<p><b>Determination and special considerations:</b></p> <ul style="list-style-type: none"> <li>• Internal operating data, such as water meters, invoices and contracts with water suppliers. If this data is not available, it can be estimated using calculation models or industry standards.</li> <li>• Environmental management systems, such as EMAS or ISO 14001, contain structured data collection.</li> <li>• External expert opinions or environmental reports relating to water-intensive processes or regulatory requirements.</li> </ul>	<p><b>Note for SMEs:</b></p> <p>Many SMEs obtain their water exclusively from the public network. In this case, the separate measurement of own withdrawals does not apply.</p> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>• Particularly in water-intensive industries (e.g. textiles, food), recording and reducing water consumption is a significant cost and environmental factor.</li> <li>• Savings can be achieved through changed production processes, water recycling or the use of rainwater.</li> </ul>

## 6.1.5 B7 – RESOURCE USE, CIRCULAR ECONOMY AND WASTE MANAGEMENT

Under point B7 – Resource use, circular economy and waste management, companies should disclose information about their **handling of resources and waste** – especially if they use relevant quantities of materials or generate waste.

**Disclosure:** Disclosure of the total amount of waste generated and the total amount of waste reused or recycled is mandatory. If a company applies circular economy principles, it must disclose whether and how these were implemented – e.g. through recycling, reuse or material efficiency measures.

If a company is active in an area with high material consumption – e.g. production or construction – it must additionally declare the annual quantity of relevant materials used. Depending on the industry, these include, for example, building materials, such as wood, concrete, steel or insulation materials, as well as auxiliary materials like cleaning agents or lubricants.

**WKO tip:** Data collection and evaluation can be structured in the [WKO carbon accounting tool](#).

### 6.1.5.1 Total amount of waste generated

Table 17: Total amount of waste generated

DATA POINT	EXPLANATION	REMARK
<p>Total amount of all waste generated by a company during the reporting year, measured in tonnes.</p> <p>According to Section 2 of the Austrian Waste Management Act (AWG), waste is considered movable property, which the owner intends to dispose of or has disposed of or whose collection, storage, transportation and treatment as waste is necessary in order not to impair public interests.</p>	<p><b>Determination and special considerations:</b></p> <ul style="list-style-type: none"> <li>Waste is broken down according to hazardous and non-hazardous waste from production, administration, packaging and other operational areas.</li> <li>Recording the total amount of waste is the starting point for planning and evaluation.</li> <li>Documentation creates clarity for authorities and partners.</li> <li>Comparisons with the previous year clearly show developments.</li> <li>Simple key figures like, “- 8% reduction compared to the previous year” make progress visible.</li> <li>Those who do more than required by law thereby improve the quality of their sustainability report.</li> </ul>	<p><b>Note for SMEs:</b></p> <p>Once a company has 21 employees at a site, the company must have a waste management concept. This concept must be updated at least every seven years.</p> <p><b>Measures taken for waste prevention:</b></p> <ul style="list-style-type: none"> <li>Installation of a waste management system (systematic recording and analysis – recording the type, quantity and locations where waste is generated).</li> <li>Identifies savings potential and optimisation opportunities.</li> <li>Optimising production processes: using raw materials more efficiently, avoiding losses during processing.</li> </ul>

DATA POINT	EXPLANATION	REMARK
	<p><b>Note for SMEs:</b></p> <p>For small businesses – particularly when sharing collective waste bins – a sample survey over a period of approximately one month is recommended. The determined quantities can subsequently be extrapolated and result in a plausible approximation for the annual waste generation. This is a first step towards obtaining a reference value and thus an overview of operational waste generation.</p>	<ul style="list-style-type: none"> <li>Using reusable or recyclable packaging.</li> <li>Reusing and recycling: reprocessing by-products (e.g. whey in milk processing).</li> </ul> <p><b>WKO tip:</b></p> <p>The <a href="#">WKO online guide “Waste in the Workplace”</a> provides practical information on waste management in companies.</p>

### 6.1.5.2 Non-hazardous waste

Table 18: Non-hazardous waste

DATA POINT	EXPLANATION	REMARK
<p>Non-hazardous waste comprises the annual quantity of waste, measured in tonnes, that does not contain hazardous substances – e.g. paper, wood, plastic, metal or organic waste.</p>	<p><b>Determination and special considerations:</b></p> <p>The quantity usually results from the total waste minus the hazardous waste components.</p> <p>A further subdivision into recyclable materials (e.g. paper, metals) and residual waste is useful for internal key figures and for better disposal cost control.</p>	<p><b>Note:</b></p> <ul style="list-style-type: none"> <li>For certain types of waste (e.g. packaging, waste electrical equipment, scrap metals), statutory separation obligations apply under the Austrian Waste Management Act.</li> <li>Accurate documentation makes it possible to provide evidence to authorities and facilitates the optimisation of recycling rates.</li> <li>Consistent waste separation can reduce disposal costs and increase recycling potential.</li> </ul> <p><b>WKO tip:</b></p> <p>The <a href="#">WKO online guide “Waste in the Workplace”</a> provides practical information on waste management in companies.</p>

### 6.1.5.3 Hazardous waste

Table 19: Hazardous waste

DATA POINT	EXPLANATION	REMARK
<p>Hazardous waste is waste that poses a danger to humans or the environment due to its properties. The amount of this type of waste generated during the reporting year is given in kilograms or tonnes.</p> <p>Whether a waste is considered hazardous is regulated in the <a href="#">Waste Catalogue Ordinance 2020</a>. All dangerous waste types are listed there and marked with a "g" (meaning dangerous) or "gn" (meaning dangerous, non-classifiable).</p>	<p><b>Determination and special considerations:</b></p> <ul style="list-style-type: none"> <li>• Hazardous waste must be recorded separately, documented and treated by authorised disposal companies and must be reported via the EDM (Electronic Data Management) portal.</li> <li>• For each transfer of hazardous waste, a consignment note must be issued, carried and retained that documents the type, quantity, origin and intended destination of the waste.</li> <li>• The records must be kept in chronological order and separated by waste type.</li> </ul>	<p><b>Note:</b></p> <ul style="list-style-type: none"> <li>• Hazardous waste includes, for example, oil-contaminated soils, hazardous sludge, contaminated packaging, batteries, fluorescent tubes, solvents and contaminated metals.</li> <li>• Responsible handling of critical pollutants beyond the statutory minimum requirements, especially in cases of suspicion, improves the quality and informative value of sustainability reporting.</li> </ul> <p><b>WKO tip:</b></p> <p>The <a href="#">WKO online guide "Waste in the Workplace"</a> provides practical information on waste management in companies.</p>

**6.1.5.4 Total amount of waste recycled (recycling rate)**

Table 20: Total amount of recycled waste (recycling rate)

DATA POINT	EXPLANATION	REMARK
<p>The recycling rate indicates what percentage of the total waste is recycled through material recycling.</p> <p>Recycling comprises the processing of waste for the same or a new purpose – including organic materials, but excluding energy recovery (when waste is not disposed of but used for energy generation) or conversion into fuels or fillers.</p> <p>The recycling rate is a key indicator for the circular economy.</p>	<p><b>Determination and special considerations:</b></p> <p><b>Recycling rate</b> = (amount of waste recycled / total amount of waste) × 100.</p> <p><b>Example:</b></p> <p>From a total waste volume of 310 t and a recycled amount of 105 t, this results in a recycling rate of around 34%.</p> <p>The <b>energy recovery</b> does not count towards the recycling rate because no materials are recycled, only energy is recovered.</p> <p>Instead, it is allocated to the <b>recovery rate</b>, which includes all forms of waste usage.</p>	<p><b>Note:</b></p> <ul style="list-style-type: none"> <li>• The resource efficiency of an operation can be demonstrated through the recycling rate.</li> <li>• Recycled materials are produced from processed waste and replace primary raw materials.</li> <li>• Downcycling: Quality loss compared to the original material.</li> <li>• Upcycling: Upgrading to higher-quality products or new functions.</li> </ul>

The points “Application of circular economy principles” and “Annual material flow” are to be reported depending on the impact.

If a company applies circular economy principles, it should transparently demonstrate how these are implemented in practice.

**Further information on the circular economy can be found in the service area on the WKO website:**

[Circular economy – circular business models as an opportunity for companies](#)

## 6.2. COMPREHENSIVE MODULE

### 6.2.1 C3 – TARGETS FOR REDUCING GREENHOUSE GASES AND CLIMATE-RELATED TRANSITION

Under point C3 – Greenhouse gas reduction targets and climate change, companies disclose – where available – their targets for **reducing greenhouse gas emissions (GHG)** and their strategies for **climate change adaptation**.

**Disclosure:** If a company has set greenhouse gas reduction targets, these must be stated in absolute values for Scope 1 and Scope 2. Scope 3 emissions must only be disclosed if they are relevant to the company. For climate-intensive activities, additional information must be provided on a transition plan for climate protection – e.g. energy generation and manufacturing industry or construction industry.

**WKO tip:** Data collection and evaluation can be structured in the [WKO carbon accounting tool](#).

Table 21: C3 – Targets for reducing greenhouse gases and climate-related transition

EXPLANATION	REMARK	NOTES
<p>A greenhouse gas reduction target is a measurable commitment by a company to reduce its own emissions by a certain year.</p> <p>It serves as a strategic instrument for the transition to a more climate-friendly economy.</p>	<p>Companies that have set greenhouse gas reduction targets should disclose target values for the reduction:</p> <ul style="list-style-type: none"> <li>• Absolute target values for Scope 1 and Scope 2 emissions</li> <li>• Scope 3 target values, if relevant</li> </ul> <p><b>Detailed target information:</b></p> <ul style="list-style-type: none"> <li>• <b>Target year and target value</b> of the planned reduction of emissions.</li> <li>• <b>Base year and base value</b> for the comparability of the emission values in t CO<sub>2</sub><sup>e9</sup></li> <li>• <b>Proportion of scopes</b> covered by the target.</li> <li>• <b>Measures</b> to achieve the target (e.g. electrification, use of renewable energies).</li> </ul> <p><b>Example of a manufacturing company:</b></p> <p>Reduction in emissions per tonne of product by 20% by 2030 compared to the base year (2022).</p>	<p><b>Note:</b></p> <p>If a company operates in a climate-intensive sector but does not yet have a transition plan to mitigate the effects of climate change, the following information must be disclosed:</p> <ul style="list-style-type: none"> <li>• Whether a transition plan is planned</li> <li>• If so, when this is to be introduced (time frame)</li> </ul> <p><b>Note for SMEs:</b></p> <p>Analysis of your own data and targeted planning of measures are an important step towards identifying risks and savings potential – and thus towards cost reduction and strengthening competitiveness.</p> <p><b>WKO tip:</b></p> <p>Data collection and evaluation can be structured in the <a href="#">WKO carbon accounting tool</a>.</p>

EXPLANATION	REMARK	NOTES
	<p><b>If a company records Scope 3 emissions, it should:</b></p> <ul style="list-style-type: none"> <li>• Define which indirect emissions from the value chain are taken into account (e.g. purchased goods, upstream transportation or use of sold products).</li> <li>• Disclose relevant categories in accordance with the Greenhouse Gas Protocol (GHG).</li> <li>• Align the information with Scope 1 and 2 and report these together in Section B3.</li> </ul>	

## 6.2.2 SCOPE 3 EMISSIONS

Table 22: Scope 3 emissions

EXPLANATION	REMARK	NOTES
<p><b>Addition to point B3 (basic module) for Scope 3 emissions</b></p> <p>Scope 3 emissions include all indirect emissions throughout a company's value chain.</p>	<p><b>Determination and special considerations:</b></p> <p>Scope 3 emissions arise, for example, at suppliers' organisations (production of purchased goods and services), during the transportation of goods, or at customers' facilities through the use of the sold product.</p> <p>The Greenhouse Gas Protocol (GHG) divides upstream and downstream Scope 3 emissions into 15 categories.</p> <p><b>Upstream emissions:</b></p> <p>3.1 Purchased goods and services</p> <p>3.2 Capital goods</p> <p>3.3 Indirect energy</p> <p>3.4 Upstream transportation</p> <p>3.5 Waste</p> <p>3.6 Business trips</p> <p>3.7 Commuting</p> <p>3.8 Leased or rented property, plant and equipment</p> <p><b>Downstream emissions:</b></p> <p>3.9 Downstream transportation</p> <p>3.10 Processing of sold products</p> <p>3.11 Use of sold products</p> <p>3.12 End of life of products sold</p> <p>3.13 Property, plant and equipment leased or rented out</p> <p>3.14 Franchise</p> <p>3.15 Investments</p>	<p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Recording Scope 3 emissions is complex and ambitious, but crucial for a holistic climate strategy – only those who know about all their emissions can reduce them effectively.</li> <li>Analysing Scope 3 emissions helps to optimise processes and save resources.</li> <li>Transparent recording of Scope 3 emissions strengthens credibility in sustainability reporting and helps to improve the carbon footprint.</li> </ul> <p><b>Recommendation:</b></p> <p>Start recording Scope 3 emissions in small, manageable steps. At the beginning, estimates or industry-standard average values can be used if no exact data is available.</p> <p><b>Important:</b></p> <ul style="list-style-type: none"> <li>Precise documentation of data sources, assumptions, estimates and calculations. This is the only way to make the results comprehensible and verifiable at a later stage.</li> <li>Gradual improvement in data quality. The first survey serves as a starting point. Continuously supplement the data with more precise information to increase the quality and informative value.</li> </ul>

EXPLANATION	REMARK	NOTES
		<ul style="list-style-type: none"> <li>The aim is to obtain reliable reference values. Over time, a reliable overview of the relevant emissions emerges, which can be used for reports, action planning and target setting.</li> </ul> <p><b>Examples of reduction measures:</b></p> <ul style="list-style-type: none"> <li>Shorter transport routes through regional suppliers</li> <li>Purchasing sustainable raw materials</li> <li>Optimising operational transport efficiency through optimised routing and capacity utilisation</li> <li>Reducing waste by developing durable and repairable products</li> <li>Reducing packaging quantity through thinner films and larger containers</li> </ul> <p><b>WKO tip:</b></p> <p>Questions and answers on the collection of sustainability data can be found in the <a href="#">WKO FAQs on Scope 3 emissions</a>.</p>

### 6.2.3 C4 – CLIMATE-RELATED RISKS

In Section C4 – Climate risks, companies should disclose information about identified **climate-related hazards and transition risks** – insofar as these are relevant for their business activities.

**Disclosure:** Climate risks should be reported according to their relevance for the company. Additionally, how significantly these risks affect the company’s financial indicators, business processes or strategic orientation may be voluntarily disclosed.

**WKO tip:** Data collection and evaluation can be structured in the [WKO carbon accounting tool](#).

Table 23: C4 – Climate-related risks

EXPLANATION	REMARK	NOTES
<p>Climate-related risks are possible negative impacts of climate change on a company – e.g. flooding, extreme weather events or heatwaves.</p> <p>These risks can affect production, supply chains, costs or demand for products and services.</p> <p>If a company has identified climate-related risks, such as physical hazards or transition risks, that are material to its business activities, it must disclose these.</p>	<p><b>Determination and special considerations:</b></p> <p><b>Site analysis</b></p> <ul style="list-style-type: none"> <li>• Checking whether the operation is located in regions affected by a flood risk, heatwaves or drought periods, storm or hail risks.</li> <li>• Checking in which time horizon (short-, medium- or long-term) the risks could become relevant.</li> <li>• Use of climate maps, risk reports or local climate analyses.</li> </ul> <p><b>Checking supply chains:</b></p> <p><b>Analysing supplier countries:</b> Are there any climate-related risks (e.g. water scarcity or extreme weather)?</p> <p><b>Assessing dependencies:</b> Are there any critical raw materials or suppliers?</p> <p><b>Strengthening resilience:</b> Identifying risks early and positioning the company in such a way that it remains stable even under difficult conditions – for example through regional suppliers and cooperation with multiple supply companies.</p>	<p><b>Note for SMEs:</b></p> <p>No exact numbers are required; qualitative risk assessments are sufficient to start with.</p> <ul style="list-style-type: none"> <li>• For example, working with traffic light colours or in words (low – medium – high) or simple descriptions.</li> <li>• It is important that the information is traceable and plausible.</li> <li>• Even small protective measures, such as flood protection or better building insulation, should be documented.</li> <li>• Checks can be carried out simply, e.g. via checklists, annual examinations or a responsible team.</li> </ul> <p><b>Note:</b></p> <p>Clear management processes improve the quality of sustainability reporting.</p> <p><b>WKO tip:</b></p> <p>Data collection and evaluation can be structured in the <a href="#">WKO carbon accounting tool</a>.</p>

EXPLANATION	REMARK	NOTES
	<p>If a company has identified climate-related risks, such as physical hazards or transition risks, that are material to its business activities, it can disclose these.</p> <p><b>Type of risks:</b> What climate-related risks exist (e.g. flooding, heat, drought, supply bottlenecks)?</p> <p><b>Areas affected:</b> Which areas of the company are affected (e.g. locations, supply chains, raw materials, infrastructure)?</p> <p><b>Time horizon:</b> When could the risks occur (short, medium or long term)?</p> <p><b>Impacts:</b> What consequences could occur (e.g. production outages, cost increases, supply problems)?</p> <p><b>Measures:</b> What is already being undertaken or planned to mitigate risks (e.g. site security, supplier diversification)?</p>	

## 6.3. SUPPLEMENTARY TERMS FROM THE FIELD OF ENVIRONMENT AND ENERGY DATA

Comprehensive reporting standards, such as the **European Sustainability Reporting Standard (ESRS)** or the **Global Reporting Initiative (GRI)** or initiatives like the **ESG Data Hub provided by the Oesterreichische Kontrollbank AG (OeKB)**, require detailed information on environmental issues and energy data that go beyond the requirements of the VSME standard. The following tables explain supplementary terms from this subject area. These definitions are intended solely to provide clarification and facilitate understanding.

### 6.3.1 SUPPLEMENTARY TERMINOLOGY RELATING TO POINT B3 – ENERGY AND GREENHOUSE GAS EMISSIONS

Table 24: Supplementary terms relating to point B3 – Energy and greenhouse gas emissions

EXPLANATION	REMARK	NOTES
<p><b>Final energy</b></p> <p>Final energy is the form of energy that is actually available to the company for use, e.g. electricity from the grid, heating oil, natural gas or diesel.</p>	<p><b>Determination and special considerations:</b></p> <p>Final energy excludes energy generation and transmission losses. This is the usable amount of energy at the point of transfer.</p> <p>Final energy consumption is typically recorded using electricity meters, fuel invoices and fuelling statements.</p>	<p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Final energy is the decisive parameter for operational energy efficiency assessments and energy audits, as it can be billed, measured and directly influenced.</li> <li>It is the basis for calculating operational energy consumption.</li> </ul>
<p><b>Primary energy</b></p> <p>Primary energy is the form of energy found in nature, e.g. coal, crude oil, wind or solar energy, before it is converted into usable final energy forms.</p>	<p><b>Determination and special considerations:</b></p> <p>Primary energy is converted into usable energy (e.g. electricity, heat) through technical processes in which conversion and transportation losses occur.</p> <p>Collecting data from bills and meter readings does not relate to primary energy itself, but to final energy consumption derived from the primary energy.</p> <p>For the accounting, a 'primary energy factor' is used, which includes the conversion losses (e.g. a high factor for electricity from coal).</p>	<p><b>Note:</b></p> <ul style="list-style-type: none"> <li>In the corporate context, final energy is usually evaluated, but primary energy plays a role in more comprehensive life cycle assessments and as part of national energy efficiency targets.</li> <li>In the sustainability assessment, it is used to estimate a company's original resource requirements.</li> <li>Optimising the energy conversion chain (e.g. through efficient technologies) contributes significantly to reducing energy losses and emissions.</li> </ul>

EXPLANATION	REMARK	NOTES
<p><b>Share of renewable energy (%)</b></p> <p>Percentage of a company's total energy consumption that comes from renewable energy sources.</p> <p><b>Examples of renewable energy sources:</b></p> <ul style="list-style-type: none"> <li>• Solar energy (photovoltaics, solar thermal energy)</li> <li>• Wind energy</li> <li>• Hydropower (run-of-river, storage power plants)</li> <li>• Biomass (wood, biogas, organic waste – if produced sustainably)</li> <li>• Geothermal energy (geothermal energy for heat and electricity generation)</li> <li>• Ambient heat (e.g. via heat pumps)</li> <li>• Heat recovery: e.g. from ventilation systems or production processes, provided that the recovered heat originates from non-fossil energy.</li> </ul>	<p><b>Determination and special considerations:</b></p> <p>Both purchased and self-generated renewable energies are recorded.</p> <p>Evidence of green electricity certificates or self-generation (e.g. photovoltaics, biomass plants) is essential.</p> <p><b>Calculation:</b></p> <p>Share of renewable energy (%) = (renewable energy consumption / total energy consumption) × 100</p>	<p><b>Note:</b></p> <p>A high share of renewable energy helps to achieve environmental goals, such as “100% green electricity” and improves the chances of receiving funding, as well as positive consideration in public tenders.</p>
<p><b>Renewable energy (absolute)</b></p> <p>Total amount of energy purchased or self-generated during the reporting year from renewable, non-fossil sources (e.g. wind power, solar thermal energy, photovoltaics, geothermal energy, hydropower, biomass, biogas), stated in kWh or MWh.</p>	<p><b>Determination and special considerations:</b></p> <p>Proof of guarantees of origin (e.g. green electricity certificates) or of self-generation (e.g. photovoltaic, biomass plants).</p> <p>Is frequently shown additionally as a proportion of total energy consumption.</p>	<p><b>Note:</b></p> <ul style="list-style-type: none"> <li>• The switch to renewable energy sources makes an important contribution to phasing out fossil fuels and thus to achieving climate protection targets.</li> <li>• An energy efficiency plan can systematically reduce energy consumption and sustainably increase the efficiency of processes, systems and buildings.</li> </ul>

EXPLANATION	REMARK	NOTES
<p><b>Energy intensity</b></p> <p>Energy intensity refers to a company's energy consumption per unit of sales or production. It is used to assess energy efficiency and is usually specified in</p> <ul style="list-style-type: none"> <li>• kWh or MWh per product unit,</li> <li>• kWh or MWh per square meter (for buildings) or</li> <li>• kWh or MWh per 1,000 euros of value added (in economic terms)</li> </ul>	<p><b>Determination and special considerations:</b></p> <p>Energy intensity: = Energy consumption in kWh / quantity produced (e.g. kg)</p> <p><b>Example of a milk processing company:</b></p> <p>Energy consumption: 500,000 kWh per year</p> <p>Quantity produced: 2,000,000 litres of milk per year</p> <p>Energy intensity: = 500,000 kWh / 2,000,000 litres = 0.25 kWh/litre</p>	<p><b>Note:</b></p> <p>Comparisons of energy intensity are particularly useful within the same industry, as energy requirements differ greatly, e.g. high in steel and glass production, low in the service sector.</p>

### 6.3.2 SUPPLEMENTARY INFORMATION RELATING TO POINT B4 – POLLUTION OF AIR, WATER AND SOIL

Table 25: Supplementary information relating to B4 – Pollution of air, water and soil

EXPLANATION	REMARK	NOTES
<p><b>Fluorinated greenhouse gases (F-gases)</b></p> <p>Fluorinated greenhouse gases (F-gases) include perfluorocarbons (PFCs), hydrofluorocarbons (HFCs), sulphur hexafluoride (SF6) and nitrogen trifluoride (NF3).</p>	<p><b>Determination and special considerations:</b></p> <p>F-gases are gases with high global warming potential (GWP). They are mainly used as refrigerants in refrigerators, cooling and air conditioning systems, and heat pumps.</p> <p>F-gases (fluorinated greenhouse gases) are classified as Scope 1 emissions, as they can escape directly from company facilities (e.g. refrigeration or air conditioning systems) – e.g. through leaks in refrigeration and air conditioning systems or during maintenance work.</p>	<p><b>Note:</b></p> <ul style="list-style-type: none"> <li>• Documentation of the F-gases used is not only recommended, but also legally required for certain installations (in accordance with the EU F-Gas Regulation).</li> <li>• Replacement with natural refrigerants (e.g. CO<sub>2</sub>, ammonia, propane) reduces climate impact and helps to achieve climate targets.</li> <li>• Responsible use of F-gases and early conversion to natural refrigerants or low-emission technologies reduces risks and improves ESG ratings.</li> </ul> <p><b>User guidance:</b></p> <p>Refrigerant losses through leakages or during refilling must be systematically avoided.</p> <p>In accordance with the EU F-Gas Regulation, regular leakage checks and complete documentation are required by law.</p>

### 6.3.3 SUPPLEMENTARY INFORMATION RELATING TO POINT B5 – WATER CONSUMPTION

Table 26: Supplementary information relating to point B5 – Water consumption

EXPLANATION	REMARK	NOTES
<p><b>Treated water (recycling)</b></p> <p>Treated water is water that is cleaned and reused within the company after use.</p> <p>The recycled water often comes from internal company circuits, such as cooling or rinse water.</p>	<p><b>Determination and special considerations:</b></p> <p>Water treatment reduces the demand for fresh water and the amount of wastewater.</p> <p>Depending on use, treatment to reduce pollutants and germs may be necessary.</p>	<p><b>Note:</b></p> <p>The proportion of reused water should be documented in order to be able to demonstrably represent resource efficiency.</p>
<p><b>Water intensity</b></p> <p>Water intensity indicates how much water (in litres or cubic metres) is required for a product, a production unit or for a specific turnover.</p> <p>It shows how efficiently a company uses water.</p>	<p><b>Determination and special considerations:</b></p> <p>A comparison of water intensity over several years or with industry values helps to document efficiency progress.</p> <p>This key figure is of crucial importance particularly in water-scarce regions or where water withdrawal is high.</p>	<p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Evidence of efficiency improvements strengthens credibility in the context of sustainability reports.</li> <li>The indicator is suitable for setting internal environmental targets.</li> </ul> <p><b>Example:</b></p> <p>Reduction in water intensity by 10% by 2030 compared to the defined base year.</p>
<p><b>Water stress test</b></p> <p>A water stress test shows whether a site is located in a region with scarce water availability and whether water withdrawal is critical.</p> <p>Water stress occurs when withdrawal exceeds natural availability and development is hindered as a result.</p>	<p><b>Determination and special considerations:</b></p> <p>Water stress is usually assessed using publicly accessible maps or tools, such as the WWF Risk Filter.</p> <p>A region is considered at risk from around 20% water withdrawal onwards.</p> <p>Decisive factors are availability, quality, accessibility and climatic influences, such as drought or heavy rain.</p> <p><b>Tip:</b> A helpful online tool is the <a href="#">Aqueduct Water Risk Atlas</a> provided by the WRI (World Resources Institute) – an international non-profit research organisation committed to building a sustainable future.</p>	<p><b>Note:</b></p> <ul style="list-style-type: none"> <li>A water stress test helps to identify water risks at an early stage and implement measures, such as emergency plans.</li> <li>Location strategies should actively consider water-related risks.</li> <li>High resilience to extreme weather strengthens sustainability reporting.</li> </ul>

EXPLANATION	REMARK	NOTES
<p><b>Groundwater abstraction</b></p> <p>Groundwater abstraction refers to the process by which water is extracted from underground water resources.</p> <p>This is usually done through wells or pumping systems.</p>	<p><b>Determination and special considerations:</b></p> <p>In Austria, groundwater abstraction by companies is determined on the basis of the statutory provisions of the Water Rights Act (WRG).</p> <p>The amount of water extracted must be measured.</p> <p>For larger installations, additional technical reports and an official permit are required.</p> <p><b>WKO tip:</b></p> <p>More information on <a href="#">water use</a> can be found in the service area on the WKO website.</p>	<p><b>Note:</b></p> <ul style="list-style-type: none"> <li>• The use of own wells is particularly advantageous for water-intensive industries (e.g. dairies or other food manufacturers).</li> <li>• Companies are obliged to document their groundwater consumption as a matter of principle. Furthermore, measures to reduce extraction make sense in order to minimise ecological impacts and ensure sustainable use of the resource.</li> </ul>
<p><b>Rainwater harvesting</b></p> <p>Rainwater harvesting comprises the amount of rainwater collected and reused on the premises per year (in cubic meters), for example for toilet flushing, irrigation or cooling purposes. Rainwater harvesting can significantly reduce the demand for potable water.</p>	<p><b>Determination and special considerations:</b></p> <p>The amount of rainwater collected can be measured using a cistern with a meter.</p> <p>If no direct measurement is possible, the quantity can be estimated based on the roof area, local precipitation amounts and roof characteristics.</p>	<p><b>Note:</b></p> <ul style="list-style-type: none"> <li>• Rainwater harvesting is particularly efficient when drinking water quality is not required.</li> <li>• In residential buildings, drinking water requirements can be reduced by up to 50% through rainwater harvesting. In commercial facilities, the savings can be even higher – depending on the roof area and how it is used.</li> <li>• Rainwater management should be part of a holistic ecological construction and operating concept.</li> </ul>

### 6.3.4 SUPPLEMENTARY INFORMATION RELATING TO POINT B7 – RESOURCE USE, CIRCULAR ECONOMY AND WASTE MANAGEMENT

Table 27: Supplementary information relating to point B7 – Resource use, circular economy and waste management

EXPLANATION	REMARK	NOTES
<p><b>Life cycle assessment (LCA)</b></p> <p>The life cycle assessment evaluates the environmental impact of a product or process over its entire life cycle – from raw material extraction to disposal.</p> <p>Inputs and outputs, such as energy, raw materials, products, waste and emissions to air, water and soil, are recorded and assessed.</p>	<p>The life cycle assessment is the recognised standard for measuring the environmental impacts over the entire product life cycle.</p> <p>It is also referred to as a life cycle assessment (LCA) and, like a balance sheet, presents the environmental impacts over the entire life cycle of a product.</p> <p><b>The life cycle assessment consists of four main phases:</b></p> <ol style="list-style-type: none"> <li>1. Objective and scope of the study</li> <li>2. Life cycle inventory compilation: all resources used and emissions throughout the life cycle are recorded.</li> <li>3. Impact assessment</li> <li>4. Evaluation</li> </ol>	<p><b>Note:</b></p> <ul style="list-style-type: none"> <li>• The life cycle assessment evaluates the environmental impacts throughout the entire life cycle of a product (cradle-to-grave). Cradle-to-cradle goes beyond that and pursues the goal of completely reusing materials.</li> <li>• The life cycle assessment considers numerous environmental impacts, such as CO<sub>2</sub> emissions, water consumption and resource consumption, whereas an individual assessment only looks at a specific impact, such as climate impact or water scarcity.</li> </ul> <p><b>Important distinction:</b></p> <p>Life cycle assessment (LCA) = multidimensional</p> <p>Footprint (PCF) = one-dimensional</p>
<p><b>Product Carbon Footprint (PCF)</b></p> <p>The PCF is the sum of all emissions attributable to a product from its manufacture (including the materials used) and transportation to the end customer (cradle-to-gate) or even any emissions from product use and disposal (cradle-to-grave).</p>	<p><b>Unit:</b></p> <p>The information is usually provided in gCO<sub>2</sub><sup>eq</sup> or kgCO<sub>2</sub><sup>eq</sup> and must be calculated using appropriate models.</p> <p><b>Determination and special considerations:</b></p> <p>This information can only be provided by the manufacturer of the product, as only they have all the required information.</p>	<p><b>Note for SMEs:</b></p> <p>This information is not legally mandatory for SMEs, but is becoming increasingly important for credit enquiries.</p> <p>If necessary, the manufacturer must provide the required information. If they are unable to do so, the requesting body must be informed of this.</p> <p><b>Scope:</b></p> <p>In contrast to the PCF, the Corporate Carbon Footprint (CCF) accounts for a company's total greenhouse gas emissions.</p>

EXPLANATION	REMARK	NOTES
<p><b>Corporate Carbon Footprint (CCF)</b></p> <p>The CCF is the sum of all emissions (Scope 1, 2 and 3) attributable to a company through its activities.</p>	<p><b>Unit:</b></p> <p>The figures are usually expressed in kgCO<sub>2</sub><sup>eq</sup> or tCO<sub>2</sub><sup>eq</sup>.</p> <p><b>WKO tip:</b></p> <p>An initial assessment can be conducted using the calculation tools provided by the WKO, such as the <a href="#">“ClimatePortal”</a> – at least for Scope 1 and 2 emissions.</p>	<p><b>Note:</b></p> <p>Banks and lenders are also increasingly turning to simple emissions calculations when processing credit applications.</p> <p><b>Note for SMEs:</b></p> <p>Even small and medium-sized companies that do not produce themselves or only have rented premises carry out activities that are associated with greenhouse gas emissions.</p> <p><b>WKO tip:</b></p> <p>A collection of information on the CCF can be found in the <a href="#">glossary for sustainable management</a> on wko.at.</p>
<p><b>Landfill disposal rate (waste)</b></p> <p>The landfill disposal rate shows what proportion of a company’s total waste could not be recycled or recovered, but is permanently deposited in a landfill.</p>	<p><b>Calculation and special features:</b></p> <p>Share of landfill disposal = (amount of waste landfilled / total amount of waste) × 100</p> <p>A low landfill disposal rate indicates a functioning circular economy and low environmental impact.</p>	<p><b>Note:</b></p> <ul style="list-style-type: none"> <li>• In Austria, landfilling is strictly regulated – the aim is to recover and utilise waste as fully as possible.</li> <li>• Before disposal, it should be checked whether waste is recyclable or recoverable, e.g. with the help of waste advice or an internal waste concept.</li> <li>• Only non-recyclable residues may be deposited – unless prohibited.</li> <li>• It must be clarified in advance whether disposal without analysis is possible and whether a specialist must prepare the waste information.</li> </ul>

EXPLANATION	REMARK	NOTES
<p><b>Total material consumption</b></p> <p>Total material consumption includes all materials used by the company during the reporting year – measured in tonnes or cubic metres.</p> <p>These include raw materials, auxiliary materials, preliminary products, semi-finished products and other materials. Energy sources and water are not included.</p>	<p><b>Determination:</b></p> <p>Material purchasing data, production statistics or internal surveys.</p> <p>For the ESG assessment , it is recommended to divide this into:</p> <ul style="list-style-type: none"> <li>• Renewable materials (e.g. wood, natural fibres)</li> <li>• Non-renewable materials (e.g. metals, petroleum products)</li> <li>• Recycled materials (share in %)</li> </ul>	<p><b>Note:</b></p> <ul style="list-style-type: none"> <li>• Material consumption is an indicator for resource efficiency and contributions made to the circular economy.</li> <li>• The key figure serves as a basis for calculating material intensity (quantity of material per turnover or product) and supports targets for cost reduction, CO<sub>2</sub> reduction and waste prevention.</li> <li>• The use of technologies for analysis and monitoring (e.g. predictive maintenance) can help to reduce material consumption and waste.</li> </ul>
<p><b>Paper consumption</b></p> <p>Paper consumption describes the amount of paper (in kilograms) that a company used for office, administrative or communication purposes during the reporting year.</p>	<p><b>Evaluation and recommendations:</b></p> <p>Switching to certified recycled paper significantly reduces the environmental footprint, particularly water and energy consumption.</p>	<p><b>Note:</b></p> <ul style="list-style-type: none"> <li>• Paper with 100% recycled paper content is considered to be particularly environmentally friendly – with no additional wood harvesting required.</li> <li>• Companies should look out for certified paper when purchasing, for example, with the “Österreichisches Umweltzeichen” (Austrian Eco Label).</li> <li>• Consumption can be further reduced through digital processes and double-sided printing.</li> </ul>



## 7. KEY DATA POINTS RELATING TO SOCIAL ASPECTS

In this chapter “Key data points relating to social aspects”, you will find an overview of the data points that are requested in the corresponding modules of the VSME standard.

Whether a data point is mandatory to report or subject to the “**if applicable principle**” (the company only has to disclose what is actually relevant for the activity) can be seen straight away in the introduction to the data points. Additionally, other key terms are explained in the “Further Information” subsection.

**Terminology:** According to the VSME standard, the workforce available to a company must be disclosed. This manual uses the collective term “employees” and thereby encompasses the terms employee, staff member, workforce, personnel, staff, worker, etc.

**Important:** All information in the context of VSME reporting must relate to the chosen reporting period (e.g. reporting year 2024 or financial year 2023/24). This is crucial to ensure the comparability and consistency of the information. This is the only way to track developments over time and evaluate the effectiveness of measures. Therefore, ensure that all data – whether this relates to strategy, governance, environment or social aspects – is clearly assigned to the defined period.

# 7.1. BASIC MODULE

## 7.1.1 B8 – EMPLOYEES: GENERAL CHARACTERISTICS

Under point B8 Employees – general characteristics, companies must disclose basic information on the composition of their **workforce**.

**Disclosure:** The disclosure of data relating to point B8 – Employees (workforce – general characteristics) is always mandatory. The turnover rate must also be disclosed if the number of employees exceeds 50.

### 7.1.1.1 Total number of employees and breakdown

Table 28: Total number of employees and breakdown of employees

DATA POINT	EXPLANATION	REMARK
<p>Specification of employees at a specific point in time or during the reporting period – either in full-time equivalents or by headcount (per capita).</p> <p>Employees are all employed persons (i.e. employees, workers, apprentices, home-workers, paid interns), for whom the company has a social security obligation as an employer. For classification purposes, the social insurance law status is therefore decisive.</p> <p>This definition also includes independent contractors.</p>	<p><b>Determination and special considerations:</b></p> <p>The full-time equivalent indicates the number of calculated full-time positions in a company.</p> <p><b>Determination:</b></p> <p>Working hours of an employee (the total effective working time in a week) divided by the employer’s hours for a full-time working week (the total working time of full-time employees).</p> <p><b>Example:</b></p> <p>For example, an employee who works 25 hours per week for a company where the full-time week is 40 hours corresponds to an FTE of 0.625 (i.e. 25/40 hours).</p>	<p><b>Note:</b></p> <p>The company must state how many employees it has. The following information should be provided:</p> <ul style="list-style-type: none"> <li>• Type of employment contract (permanent/fixed-term)</li> <li>• Gender of the employees</li> <li>• Applicable country for the employment contract if the company operates in more than one country.</li> </ul> <p>The definitions and types of employment contracts may vary depending on the country. The national regulations apply.</p> <p><b>Note for SMEs:</b></p> <p>As an SME in a supply chain, you will usually only be asked about your own employees.</p>

### 7.1.1.2 Gender ratio

Table 29: Gender ratio

DATA POINT	EXPLANATION	REMARK
<p><b>Gender ratio</b></p> <p>The numerical ratio of the genders in the company.</p>	<p><b>Determination and special considerations:</b></p> <p>This data can be provided or determined by the HR department.</p> <p><b>Calculation:</b></p> <p>To determine the gender ratio, divide the number of each gender by the number of the other.</p> <p>This results in the ratio of women to men, or to people with other gender registrations working at the company.</p> <p>Female/male gender ratio = number of female employees / number of male employees.</p>	<p><b>Note:</b></p> <p>In Austria there are six options for gender registration: female, male, intersex, non-binary, open or “prefer not to say”.</p> <p><b>Note for SMEs:</b></p> <p>The VSME standard presents the table with male, female, other registrations, not known. This means: intersex, non-binary and open can therefore be summarised under “other registrations”</p>

### 7.1.1.3 Applicable country for the employment contract

Table 30: Applicable country for the employment contract

DATA POINT	EXPLANATION	REMARK
<p>If a company has employees in more than one country, information on the respective employees must be disclosed.</p>	<p>Indication of the country in which the respective employees have their place of work – where they are covered by social insurance, or where they usually perform their work – and where they are registered under their employment contract.</p> <p>This information shows where employees work and highlights differences in working conditions.</p>	<p><b>Note:</b></p> <p>To be specified if the company operates across borders (i.e. has locations or employees in multiple countries).</p>

**7.1.1.4 Employee turnover rate**

Table 31: Employee turnover rate

DATA POINT	EXPLANATION	REMARK
<p>The employee turnover rate shows the extent to which a company’s workforce changes. It is a measure of staff movements and can provide indications of satisfaction, working conditions or structural changes.</p>	<p><b>Determination and special considerations:</b> This data can be determined by the HR department.</p> <p><b>Calculation:</b> Number of employees who left during the reporting year / average number of employees during the reporting year x 100</p>	<p><b>Note:</b> Fluctuation includes</p> <ul style="list-style-type: none"> <li>• Retirements,</li> <li>• Employees who leave the company voluntarily, due to dismissals or through termination (regardless of whether initiated by the employer or employees),</li> <li>• and</li> </ul> <p>Death.</p> <p><b>Note for SMEs:</b> If the company has 50 or more employees, it must disclose the employee turnover rate.</p>

## 7.1.2 B9 – EMPLOYEES: HEALTH AND SAFETY

Under point B9 – Employees: health and safety, companies must disclose information on **workplace accidents, safety risks** and other aspects relating to **occupational health and safety**.

**Disclosure:** Disclosure of data relating to health and social aspects is always mandatory.

Table 32: B9 – Employees: health and safety

DATA POINT	EXPLANATION	REMARK
Information on workplace accidents, fatal workplace accidents and work-related illnesses that occur in local, temporal and causal connection with the employment that establishes the insurance coverage.	<p><b>Determination and special considerations:</b></p> <p>The data is usually derived from personnel documentation. Companies are obliged to document the number and rate of work accidents.</p> <ul style="list-style-type: none"> <li>• Disclosure of work accidents: number and rate of work accidents.</li> <li>• Disclosure of fatal workplace accidents: these must always be stated separately.</li> <li>• Disclosure of work-related illnesses.</li> </ul> <p>The examination of this data is intended to raise awareness of the safety situation at the company.</p>	<p><b>Note:</b></p> <p>Reporting obligation for occupational accidents: if an occupational accident results in an insured person dying or being wholly or partially unable to work for more than three days, the employer must report the accident to the AUVA (Austrian General Accident Insurance Institution) within five days.</p> <p><b>What counts as workplace accidents (examples):</b></p> <ul style="list-style-type: none"> <li>• In Austria, this also includes accidents on the direct route to or from work;</li> <li>• Accidents during working time (also when working from home or when working remotely);</li> <li>• Accidents caused by work.</li> </ul>

## 7.1.3 B10 – REMUNERATION, COLLECTIVE AGREEMENTS AND TRAINING

Under point B10 – Remuneration, collective agreements and training, companies must disclose information on **remuneration, collective agreements and further training** of their employees.

**Disclosure:** The disclosure of data relating to remuneration, collective agreements and training is always mandatory.

### 7.1.3.1 Remuneration

Table 33: Remuneration

DATA POINT	EXPLANATION	REMARK
<p>The company must indicate whether its employees receive wages that are equal to or above the applicable minimum wage for the reporting country, either set directly by the national minimum wage law or by a collective agreement.</p> <p>The term “minimum wage” refers to the minimum remuneration for employment per hour or another unit of time.</p>	<p><b>Determination and special considerations:</b></p> <p>The data is usually derived from personnel documentation.</p> <p>In Austria, collective agreements apply to almost all employees (approx. 98%); there is no statutory minimum wage in Austria.</p> <p>Remuneration below the minimum wage is prohibited (mandatory entitlement).</p>	<p><b>Note for SMEs:</b></p> <p>Companies must disclose gender-related pay gaps when they exceed a certain number of employees:</p> <ul style="list-style-type: none"> <li>• Until 7 June 2031: from 150 employees;</li> <li>• From 8 June 2031: from 100 employees.</li> </ul> <p>In particular, the percentage salary difference between women and men within individual employee groups (i.e. employees who perform the same or equivalent work) and the total workforce must be stated.</p>

### 7.1.3.2 Collective bargaining

Table 34: Collective bargaining

DATA POINT	EXPLANATION	REMARK
Information on employees covered by collective bargaining agreements.	<p><b>Determination and special considerations:</b></p> <p>The percentage share of employees covered by collective bargaining agreements is calculated using the following formula:</p> <p>Number of employees covered by collective bargaining agreements / number of employees x 100</p>	<p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Employees who are covered by a collective agreement are those persons for whom the company is obliged to apply the respective collective agreement.</li> <li>If employees are covered by more than one collective agreement, they only have to be counted once. If none of the employees are covered by a collective agreement, the percentage is zero.</li> </ul> <p><b>Note for SMEs:</b></p> <p>In Austria, the term “collective agreement” is used predominantly.</p>

### 7.1.3.3 Training, continuing education, professional development

Table 35: Training, continuing education, professional development

DATA POINT	EXPLANATION	REMARK
The company reports the average annual training duration per employee – broken down by gender.	<p><b>Determination and special considerations:</b></p> <p>The data is usually derived from personnel documentation.</p> <p>Calculation of the average number of training hours per employee, broken down by gender.</p>	<p><b>Note:</b></p> <p>An obligation on the part of the employee to complete training and continuing education measures may arise from statutory regulations (e.g. Section 19b of the Austrian Goods Transport Act (Güterbeförderungsgesetz) with regard to professional drivers, the Austrian Food Safety and Consumer Protection Act (Lebensmittelsicherheits- und Verbraucherschutzgesetz (LMSVG) – hygiene law), from collective agreement provisions or from contractual agreements.</p>

# 7.2. COMPREHENSIVE MODULE

## 7.2.1 C5 – ADDITIONAL (GENERAL) CHARACTERISTICS OF EMPLOYEES

Under point C5 – Additional (general) characteristics of employees, companies can disclose additional information on the composition of the workforce used in order to provide a more comprehensive picture of their social structure. These include, for example, the **gender ratio at the management level**, as well as information on **external employees**.

**Disclosure:** Companies with 50+ employees may disclose the ratio of women to men in leadership positions for the reporting period.

In addition, companies with 50+ employees can disclose the number of self-employed persons without their own staff who work exclusively for the company, as well as the number of temporary workers provided by companies that are primarily active in the field of employment services.

### 7.2.1.1 Gender ratio

Table 36: Gender ratio at the management level

DATA POINT	EXPLANATION	REMARK
<p>The gender ratio at the management level describes the proportion of women and men in management positions at a company and shows how balanced or unbalanced the gender distribution is there.</p>	<p><b>Determination and special considerations:</b></p> <p>Ratio of women to men in management positions.</p> <p><b>Calculation:</b></p> <p>Number of female employees divided by the number of male employees at the management level.</p>	<p><b>Note:</b></p> <p>The management level or management tier is considered the level below the governing body (“Board of Directors”, e.g. executive board, management), unless the company uses a specific definition, such as “department manager” or “shift supervisor”.</p>

### 7.2.1.2 Information on self-employed and temporary agency workers (temporary agency work)

Table 37: Information on self-employed and temporary employees

DATA POINT	EXPLANATION	REMARK
From 50 employees: information on self-employed and agency workers (“temporary” employees according to the terminology in the VSME standard).	<p><b>Determination and special considerations:</b></p> <p>Number of self-employed individuals who work for the company under exclusivity agreements (i.e. exclusively).</p> <p>For classifying employees as self-employed or employed, the decisive factor is their status under social insurance law.</p> <p>Temporary agency employees within the meaning of the Austrian Temporary Agency Work Act (Arbeitskräfteüberlassungsgesetz) (ÖNACE O 78).</p> <p><b>WKO tip:</b></p> <p>ÖNACE classification – more information can be found on the <a href="#">WKO website under “Classification of Economic Activities”</a>.</p>	<p><b>Note:</b></p> <p>“Self-employed persons” include individuals who are engaged under work contracts or service contracts, etc.</p> <p><b>Note for SMEs:</b></p> <p>The disclosure of this data is an optional provision and may be made by companies with 50+ employees.</p> <p>As an SME in the supply chain, you will usually only be asked about your own employees.</p>

## 7.2.2 C6 – ADDITIONAL INFORMATION ON OWN EMPLOYEES – CONCEPTS AND PROCEDURES FOR COMPLIANCE WITH HUMAN RIGHTS

Under point C6 – Additional information on own employees – concepts and procedures for compliance with human rights, companies must disclose information on their **human rights policies** and **protective measures for the workforce**.

**Disclosure:** If the company opts for the Basic + Comprehensive option, under point C6 it must disclose whether a code of conduct exists and whether a grievance mechanism is in place. If the company has a code of conduct in place, further information must be disclosed, e.g. content, scope, training.

Table 38: C6 – Additional information on own employees – concepts and procedures for compliance with human rights

DATA POINT	EXPLANATION	REMARK
Companies must disclose whether a code of conduct or human rights policy for employees exists. It must be stated whether a code of conduct or a specific human rights policy has been implemented and whether a grievance mechanism exists through which employees can report violations.	<p><b>Conduct or human rights policy</b></p> <p>Does the company have a code of conduct or human rights policy for its own workforce? [Yes/No]</p> <p><b>Grievance mechanism</b></p> <p>Does the company have a grievance mechanism for its workforce? [Yes/No]</p>	<p><b>Note:</b></p> <p>If the company has a code of conduct or a human rights policy, additional questions must be answered.</p> <p><b>Does the guideline cover the following topics:</b></p> <ul style="list-style-type: none"> <li>• Child labour [Yes/No]</li> <li>• Forced labour [Yes/No]</li> <li>• Human trafficking [Yes/No]</li> <li>• Discrimination [Yes/No]</li> <li>• Accident prevention [Yes/No]</li> <li>• Other topics [Yes/No, if yes, please specify]</li> </ul>

### 7.2.3 C7 – SERIOUS NEGATIVE INCIDENTS AFFECTING HUMAN RIGHTS

Under point C7 – Serious negative incidents affecting human rights, companies must disclose confirmed incidents of **human rights violations** within their own workforce.

**Disclosure:** If the company decides on the Basic + Comprehensive option, it must mandatorily disclose information on confirmed incidents of human rights violations under point C7.

Table 39: C7 – Serious negative incidents affecting human rights

DATA POINT	EXPLANATION	REMARK
<p>Disclosure of whether there were confirmed cases of human rights violations in the company’s own workforce during the reporting period.</p> <p>If so, the measures taken to remedy or prevent these violations should be mentioned.</p>	<p><b>Types of human rights violations:</b></p> <ul style="list-style-type: none"> <li>• Child labour [Yes/No]</li> <li>• Forced labour [Yes/No]</li> <li>• Human trafficking [Yes/No]</li> <li>• Discrimination [Yes/No]</li> <li>• Other serious incidents [Yes/No, if yes, please specify]</li> </ul>	<p><b>Note for SMEs:</b></p> <p>If there are confirmed incidents in one of the above areas, a company can provide the following additional information:</p> <ul style="list-style-type: none"> <li>• Description of measures taken to rectify or prevent the problem.</li> <li>• If incidents in the supply chain are known (e.g. in a supplier company), these should be specified.</li> </ul>

### 7.3. FURTHER TERMS RELATING TO SOCIAL ASPECTS

The major reporting standards, such as the **ESRS (European Sustainability Reporting Standards)** and **the GRI (Global Reporting Initiative)**, require disclosures on the workforce. The terms used in those standards are broader than the definitions relating to employees contained in the VSME standard. The following definitions are for clarification purposes only.

Table 40: Supplementary terms relating to social aspects – own workforce

EXPLANATION	REMARK	NOTES
<p><b>Own workforce</b></p> <p>In major reporting standards (e.g. ESRS, GRI), information about the company’s “own workforce” is required. This term is broader than the definitions relating to employees contained in the VSME standard.</p>	<p><b>Determination and special considerations:</b></p> <p>The group of people covered includes both employees directly employed by the company and external workers.</p> <p><b>The latter include:</b></p> <ul style="list-style-type: none"> <li>• Self-employed individuals who provide services for the company on a contractual basis, and</li> <li>• temporary workers provided by service providers whose main activity is in the field of placement and provision of workers (ÖNACE code 078).</li> </ul> <p>The information to be provided in relation to non-employee workers has no bearing on their status under applicable labour law.</p>	<p><b>Notes for SMEs:</b></p> <p>As an SME in the supply chain, you will usually only be asked about your own employees.</p>

EXPLANATION	REMARK	NOTES
<p><b>Self-employed without their own staff, temporary agency workers</b></p> <p>If the company employs 50+ employees, it may disclose the number of self-employed persons without their own staff who work exclusively for the company, as well as temporary workers who are provided by companies that primarily carry out “dependent activities”.</p>	<p><b>Relevant factors:</b></p> <p>Relevant factors a company should consider when deciding whether to disclose the number of self-employed individuals and agency workers include:</p> <ul style="list-style-type: none"> <li>• the relationship between employees and self-employed persons and temporary agency workers, in particular in the event of significant and/or increasing utilisation or</li> <li>• if the risk of negative social impacts on self-employed workers or temporary workers is greater compared to the company’s own employees.</li> </ul>	<p><b>Note for SMEs:</b></p> <p>As an SME in the supply chain, you will usually only be asked about your own employees.</p> <p>For classifying employees as self-employed or employed, the decisive factor is their status under social insurance law.</p> <p>“Self-employed persons” include, for example, persons who are employed under a contract for work and services.</p>
<p><b>Employees with disabilities</b></p>	<p>Indicate the number of employees with disabilities at your company.</p>	<p>Disability is the result of a physical, intellectual or psychological impairment, or an impairment of sensory functions, that is not merely temporary and is capable of making participation in society more difficult. A period of more than an expected six months is considered not merely temporary.</p>

EXPLANATION	REMARK	NOTES
<p><b>Company employee welfare (“social benefits”)</b></p> <p>Social benefits can be voluntary or legally regulated additional benefits that companies offer to their employees.</p>	<p><b>Examples of company employee welfare:</b></p> <ul style="list-style-type: none"> <li>• Bonuses</li> <li>• Life insurance</li> <li>• Accident insurance</li> <li>• Occupational disability insurance</li> <li>• Pension provision</li> <li>• Healthcare</li> <li>• Third-party liability motor insurance</li> <li>• Flexible working hours</li> <li>• Coordination with local businesses (discounts/ vouchers for supermarkets, etc.)</li> <li>• Regulations for employees’ parental leave</li> <li>• Social measures (education costs, family costs),</li> <li>• Health services</li> <li>• Family-friendly facilities (nursery, summer camp, scholarship)</li> <li>• Cost subsidy for employee catering services</li> <li>• Housing allowances/subsidised accommodation</li> <li>• Season passes</li> <li>• None of the above-mentioned additional services</li> <li>• Other: (please specify)</li> </ul>	<p><b>Note:</b></p> <p>In principle, such questions can only refer to additional, voluntary services.</p> <p><b>In Austria, there are legal obligations and safeguards in many areas, e.g.:</b></p> <ul style="list-style-type: none"> <li>• Accident insurance with regard to workplace accidents</li> <li>• Pension insurance</li> <li>• Health insurance</li> <li>• Unemployment insurance</li> <li>• Third-party liability motor insurance (to be paid by the vehicle owner)</li> <li>• Right to parental leave</li> <li>• Right to parental part-time work (under certain conditions)</li> </ul> <p>etc.</p>



## 8. KEY DATA POINTS RELATING TO CORPORATE GOVERNANCE

In the chapter “**Key data points relating to corporate governance**” you will find an overview of the data points that are requested in the modules for the VSME standard.

Whether a data point is mandatory to report or subject to the “**if applicable principle**” (the company only has to disclose what is actually relevant for the activity) can be seen straight away in the introduction to the data points. Additionally, further key terms are explained in the “Further Information” subsection.

**Important:** All information provided as part of VSME reporting must relate to the selected reporting period (e.g. reporting year 2024 or financial year 2023/24). This is crucial to ensure the comparability and consistency of the information. This is the only way to track developments over time and evaluate the effectiveness of measures. Therefore, ensure that all data – whether this relates to strategy, governance, environment or social aspects – is clearly assigned to the defined period.

### 8.1. BASIC MODULE

#### 8.1.1 B11 – CONVICTIONS AND FINES FOR CORRUPTION AND BRIBERY

Under point B11 – Convictions and fines for corruption and bribery, companies must disclose all confirmed **convictions** or **imposed fines** due to **violations** of anti-corruption and anti-bribery laws, if such cases occurred in the reporting period.

**Disclosure:** Disclosure is mandatory if corresponding convictions or fines actually exist. If this is not the case, or if the information is considered not relevant for the company, disclosure may be omitted; however, this must be justified accordingly.

Table 41: B11 – Convictions and fines for corruption and bribery

DATA POINT	EXPLANATION	REMARK
<p><b>Corruption</b> means abusing entrusted power for an unjustified advantage. It undermines trust in authorities and distorts fair competition.</p> <p><b>Bribery</b> occurs when an official or arbitrator is offered, promised or granted to their own advantage or to benefit a third party for the performance or omission of official business in breach of duty.</p>	<p><b>Determination and special considerations:</b></p> <p>If there have been any convictions for corruption or bribery during the reporting period, these must be disclosed.</p> <ul style="list-style-type: none"> <li>• Number of convictions – total number of convictions in connection with violations of anti-corruption and anti-bribery laws.</li> <li>• Total amount of fines paid in this context.</li> </ul>	<p><b>Note:</b></p> <p>Mandatory fines imposed by government authorities for violations of anti-corruption and anti-bribery laws and paid to the state treasury.</p>

## 8.2. COMPREHENSIVE MODULE

### 8.2.1 C8 – REVENUE FROM CERTAIN SECTORS AND EXCLUSION OF EU BENCHMARKS

Under point C8 – Revenue from certain sectors and exclusion from EU benchmarks, companies must disclose revenues from **certain sensitive economic sectors** as well as a possible **exclusion from EU benchmarks**.

**Disclosure:** The disclosure of a company’s exclusion from EU benchmarks that do not comply with climate targets is mandatory. Disclosure of revenues from critical sectors depends on the impact, which means that if a company generates revenues from such sectors, it must disclose them.

#### 8.2.1.1 EU benchmarks

Table 42: EU benchmarks

DATA POINT	EXPLANATION	REMARK
<p>This disclosure is mandatory where EU benchmarks are excluded in accordance with the Paris Climate Agreement, for example, affected companies include those in the oil and gas sector.</p> <p>You can find more information under <a href="#">point 241 in the VSME standard</a> on pages 47 and 48.</p>	<p>The company discloses whether it exceeds certain revenue thresholds in sensitive sectors that may lead to exclusion from EU benchmarks.</p> <p><b>This includes:</b></p> <ul style="list-style-type: none"> <li>• ≥ 1% turnover from the mining, extraction, refining or sale of hard coal and lignite</li> <li>• ≥ 10% turnover from extraction, processing or distribution of petroleum</li> <li>• ≥ 50% turnover from extraction, production or distribution of gas</li> <li>• ≥ 50% turnover from electricity generation with a greenhouse gas intensity &gt; 100 g CO<sub>2</sub><sup>eq</sup>/kWh</li> </ul>	<p><b>Note:</b></p> <p>The information helps to:</p> <ul style="list-style-type: none"> <li>• assess whether economic activities are considered ecologically sustainable,</li> <li>• identify the principal adverse impacts on the environment and society</li> <li>• and objectively assess companies’ sustainability performance.</li> </ul> <p><b>WKO tip:</b></p> <p>If you would like to delve deeper into the topic, you can find more information about the Taxonomy Regulation in the service area on the <a href="#">WKO website</a>.</p> <p>The EU Taxonomy Regulation is the legal basis for defining ecologically sustainable activities.</p>

**8.2.1.2 Revenue from critical sectors**

Table 43: Revenue from critical sectors

DATA POINT	EXPLANATION	REMARK
<p><b>Critical sectors</b> are economic sectors whose activities are associated with particularly high social or ecological risks.</p> <p>They are the focus of sustainability reporting, for example, as part of the CSRD, because they can potentially have negative impacts on people and the environment.</p>	<p>If the company is active in one or more of the following critical sectors, the associated revenue should be disclosed:</p> <ul style="list-style-type: none"> <li>• Controversial weapons</li> <li>• Tobacco cultivation and production/manufacturing</li> <li>• Fossil fuels (coal, oil and gas)</li> <li>• Chemical production</li> </ul>	<p><b>Note:</b></p> <ul style="list-style-type: none"> <li>• <b>Controversial weapons</b> include in particular the production or distribution of anti-personnel mines, cluster munitions, chemical or biological weapons.</li> <li>• <b>Fossil fuels</b> applies if the company generates revenue from fossil fuels, including exploration, mining, extraction, processing, storage, transportation, refining or trading in fossil fuels.</li> <li>• Revenue is disclosed separately for coal, oil and gas.</li> <li>• <b>Chemical production</b> includes in particular the production/manufacture of pesticides and other agents for agriculture (agrochemical products).</li> </ul>

## 8.2.2 C9 – RATIO OF GENDER DIVERSITY IN THE MANAGEMENT AND/OR SUPERVISORY BODY

Under point C9 – Ratio of gender diversity in the **management** and/or **supervisory body**, companies that have a management body, such as an executive board or supervisory board, must disclose the numerical ratio of genders within these bodies.

**Disclosure:** Disclosure is required if such a body exists within the company. If this is not the case, the reporting obligation for this point does not apply.

Table 44: C9 – Ratio of gender diversity in the management and/or supervisory body

DATA POINT	EXPLANATION	REMARK
<p>The management body refers to the highest decision-making body in a company that has a governance body (e.g. management board or supervisory board). The format of the governance body may vary depending on the legal entity (e.g. private limited liability company – managing director, public limited company – board of directors).</p>	<p>If the company has a management body, it discloses the corresponding gender diversity ratio.</p> <p>The <b>gender diversity ratio</b> for the board of directors shows the ratio of women to men.</p> <p><b>Calculation:</b></p> <p>Number of women ÷ number of men</p> <p><b>Example:</b></p> <p>A board of directors with 3 women and 3 men results in a ratio of 1:1, i.e. an even distribution.</p> <p>The gender diversity ratio is therefore 1.</p>	<p><b>Note:</b></p> <ul style="list-style-type: none"> <li>In Austria, there is no legal gender quota for management bodies.</li> <li>According to the EU directive, quotas for women and men on management boards and supervisory boards of listed companies should be introduced.</li> </ul> <p><b>Note for SMEs:</b></p> <p>A sole trader does not have a formal management body. At most, the sole trader's own gender can be entered here.</p>

### 8.2.3 FURTHER TERMINOLOGY FROM THE FIELD OF CORPORATE GOVERNANCE

The major reporting standards, such as ESRS and GRI, require information on **supply chains**. This can affect SMEs as an (upstream or downstream) part of a supply chain. The following definitions are for clarification purposes only.

Table 45: Supplementary information and terms from the field of corporate governance

DATA POINT	EXPLANATION	REMARK
<p><b>Supply chain:</b></p> <p>The supply chain includes all the steps that are necessary to create a product or service – from the extraction of raw materials to delivery to the end customer.</p> <ul style="list-style-type: none"> <li>• Upstream companies: e.g. suppliers of materials or components</li> <li>• In-house production: processing or manufacturing within the company</li> <li>• Downstream processes: e.g. transport, distribution and sales</li> </ul>	<p>Does your company have written standards for the supply chain?</p> <p>If so, the relevant areas covered by these standards or the status must be specified:</p> <ul style="list-style-type: none"> <li>• Anti-corruption guideline</li> <li>• Child labour</li> <li>• Forced labour</li> <li>• Compliance with human rights</li> <li>• Code of conduct</li> <li>• Human Rights Due Diligence Process (HRDD Process)</li> <li>• Money laundering</li> <li>• No, no standards available</li> <li>• Being developed</li> <li>• Other</li> </ul>	<p><b>Note for SMEs:</b></p> <p>SMEs are often part of a supply chain themselves.</p> <p>SMEs are often required to sign a “Code of Conduct” and to pass this on down the supply chain.</p>

DATA POINT	EXPLANATION	REMARK
<p><b>Compliance</b> means that a company complies with all applicable laws, regulations and internal rules.</p> <p>The aim is to ensure lawful and responsible conduct – both in day-to-day business and in strategic decisions.</p> <p><b>A whistleblower system</b> offers a confidential reporting channel through which employees or third parties can anonymously report violations or misconduct at the company.</p>	<p>There are various <b>control systems</b> that help to identify risks, comply with legal requirements and monitor processes.</p> <p>Does the company have defined processes, procedures or measures for identifying and managing ESG risks?</p> <p><b>Possible risk areas:</b></p> <ul style="list-style-type: none"> <li>• General environmental risks</li> <li>• Climate-related risks</li> <li>• Social risks</li> <li>• Business risks</li> <li>• Supply chain risks</li> <li>• Financial risks (incl. tax risks)</li> <li>• Being developed</li> <li>• Nothing of the sort available</li> <li>• Other</li> </ul>	<p><b>Note for SMEs:</b></p> <p>Companies with 50+ employees are obliged to set up internal reporting channels (whistleblower systems).</p> <p>This applies to the provision of information regarding (suspected) violations of regulations in areas including public procurement, financial services, product safety, road safety, environmental protection, food safety, animal welfare, public health, consumer protection, data protection and corruption.</p>

## 9. CERTIFICATIONS RELATING TO SUSTAINABILITY

**There are many different nationally and internationally recognised certifications, certificates and guidelines. The best known include:**

- ISO 9001 (quality management systems)
- ISO 14001 (environmental management system)
- ISO 26000 (guidance on social responsibility)
- ISO 45001 (occupational health and safety management systems)
- ISO 50001 (energy management systems)
- ISO 37001 (anti-corruption management systems)
- ISO 37301 (compliance management systems)
- EMAS (Eco Management and Audit Scheme = European environmental management system)
- OHSAS 18001 (Occupational Health and Safety Assessment Series; corresponds to ISO 45001 today)
- EU Eco Label
- Carbon Trust Standard (CO2 reduction standard)
- Forest Stewardship Council (FSC = sustainable forest management)
- MCERTS (Monitoring Certification Scheme = British certification system)
- Blue Planet Friendly
- SA 8000 (Social Standards)

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## RESOURCES

Microsoft Copilot Business was used as a supporting AI tool to help create this manual. The use of Copilot served to:

- Support with the structuring and formulation of text content
- Create alternative texts for images to support accessibility

Copilot was used solely as a tool to improve efficiency and ensure quality.

