

Call to Share Your VSME Sustainability Report with EFRAG – *We learn together!*

The European Commission has adopted EFRAG's Voluntary Sustainability Reporting Standard for non-listed SMEs (VSME), as an official [Recommendation](#) in July 2025, making it available in all EU languages. The VSME stems from the market need to have a simple reporting tool to be used by SMEs (small and medium-sized enterprises) to reply to growing sustainability data requests from their business counterparties in an efficient and proportionate manner as well as to facilitate their participation in the transition to a sustainable economy. Following the reduction of the number of non-SMEs companies in scope of the mandatory reporting using ESRS, VSME is also available for use on a voluntary basis from companies other than SMEs.

EFRAG is now inviting companies that have already prepared their sustainability reports using the VSME to take the next step.

Why participate?

By submitting your sustainability report (VSME report), you will help shape the future of voluntary sustainability reporting in Europe and help define what works in practice.

As *early adopter*, you will contribute to EFRAG's initiative, part of the 2026 VSME Ecosystem, to: identify **emerging reporting trends**, provide **examples of good practices**, and **inspire other companies** that are looking at VSME to prepare their sustainability reports and engage in the sustainability path.

Selected examples of good practice may be profiled in the final publication. Where companies agree, profiling may include the company name and a description of the approach taken. Companies may also choose to participate on a fully anonymised basis.

The resulting insights will be published in Autumn 2026 to support companies that will be preparing their sustainability reports in 2026 and 2027.

What are we looking for

We invite submission of sustainability reports (whether publicly available or not):

- Aligned with the VSME
- From SMEs (under 250 employees) or other companies that *voluntarily* use the VSME
- For the reporting years 2024 and/or 2025
- We accept reports in all EEA languages (AI translation will be used by EFRAG Secretariat), but English is preferred

Reports can be submitted in the following formats:

- A link to a publicly available report
- A PDF version
- The [VSME Digital Template](#) (can be generated from the [Excel template](#) as XLSX and/or XBRL)

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Confidentiality and use of data

All individual data will remain confidential and will be treated in an aggregated and anonymised manner, unless explicit consent is provided for public profiling or linking to a publicly available report.

How to participate

To participate complete this [online form](#) and send your VSME sustainability report by **30 April 2026** (first cohort), by **31 May 2026** (second cohort) or by **31 July 2026** (third cohort).

To learn more about voluntary sustainability reporting in the European Union, EFRAG encourages you to visit the [EFRAG Knowledge Hub](#).

For any questions, please contact VSME@efrag.org

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Respondent information

1. Name of the company *

2. Name, surname and function of respondent submitting the report *

3. Email address (must belong to the webpage of the company) *

VSME Sustainability Report information

4. Please select the size of your company *

- Micro
- Small
- Medium
- Other voluntary reporting companies

5. If selected other voluntary reporting companies, please specify number of employees *

6. Please specify the end date of the reporting year of your VSME sustainability report (end of December, end of March, etcetera) *

7. Does your company publish a financial statement? *

- Yes
- No

8. If selected yes, when do you prepare your VSME sustainability report compared to your financial statement? *

- In parallel
- Before the financial statement
- After the financial statement
- Unrelated to preparation of financial statement

9. Language of the VSME sustainability report *

10. The VSME Standard does not require external assurance. However, for the purpose of this study, EFRAG would be interested to know whether your company has obtained external audit or assurance for its VSME sustainability report *

- Yes, full assurance
- Yes, partial/limited assurance
- No
- Not yet, but planned

11. Upload your VSME sustainability report here *

- VSME Digital Template (XLSX)
- VSME Digital Report in XBRL (ZIP or JSON)
- VSME Report as PDF
- Link to a publicly available report (in this case you authorise EFRAG to also publish the link in EFRAG website)

12. Upload your VSME Digital Template (XLSX) *

Browse...

13. Upload your VSME Digital Report in XBRL (ZIP or JSON) *

Browse...

14. Upload your VSME Report as PDF *

Browse...

15. Upload the link to your publicly available report *

16. I confirm that EFRAG may use the submitted report data for aggregated and anonymised analytical purposes. Individual data will remain confidential. If needed EFRAG will contact you to ask explicit consent for such data (i.e. company profiles for the good practices examples). *

- Yes
- No

17. I confirm that my report is publicly available and I authorise EFRAG to also publish it in EFRAG website. *

- Yes
- No

18. I agree that the name of my company appears in the list of contributors at the end of the EFRAG market practices report (although analysis will be aggregated and anonymised). *

- Yes
- No