

EFRAG Second SME Forum Survey - VSME Support Guide - C2

Survey introduction

Thank you for taking the time to complete this survey.

This survey assumes that respondents are familiar with the [VSME standard](#).

The purpose of this survey is to receive feedback from constituents on the Support Guides that EFRAG is currently developing to accompany the [VSME standard](#). This feedback will be critical input for further development of these draft Support Guides.

Why Support guides? Following EFRAG's [delivery of the Voluntary Sustainability Reporting Standards for non-listed SMEs \(VSME\) to the European Commission](#), EFRAG is now developing the VSME Ecosystem. This initiative aims to promote and ensure market acceptance of the VSME across the EU market.

The VSME Ecosystem is composed of a spectrum of deliverables, including support guides that illustrate how to prepare the information already required by the standard. These stem from requests provided by participants of the field tests and public consultation. This survey concerns the support guide related to practices/ policies/ future initiatives (Disclosures C2 of the VSME).

EFRAG is also planning to deliver a support guide on Disclosure C3 - GHG Emission Reduction Targets and Climate Transition as well as one on Disclosure C7 – Severe Human Rights Incidents. These Support Guides (C3 and C7) will not be discussed in this survey, the focus will be placed solely on the Support Guide for Disclosure C2.

The VSME is a simpler, voluntary sustainability reporting standard for use by non-listed SMEs to enable them to respond to requests for sustainability information from banks and business counterparts in an efficient and proportionate manner. Following the same spirit, the support guide presented in this survey has an illustrative nature only and does not advance additional requirements to SMEs.

The deadline to complete this survey is **Friday 21 March 2025 COB**.

Structure of the questionnaire on the support guide for Practices / Policies / Future initiatives (Disclosure C2)

The survey is structured as follows:

- **Part A: Questions on the overall approach of the Support Guide (C2)**
- **Part B: Questions on the content of the Support Guide (C2)**

Information on the survey participant

Before starting this questionnaire, we appreciate understanding who you represent.

First Name:

Last Name:

Email:

Name of organization:

Questions

A. Questions on the overall aim and approach of C2 support guide

Aim of the Support Guide

1.

EFRAG aims to produce support material to facilitate the reporting process. Respondents in the public consultation expressed the need to be supported with online tools such as GHG calculators and other similar tools to support biodiversity and water disclosure. EFRAG's role in 2025 will be to foster an ecosystem to support market availability of these tools but is not tasked with their developments. However, EFRAG will work to make available support guide that illustrates how to prepare the disclosures already in the standard.

Following the consultation, the following disclosures in the comprehensive module of the VSME have been identified as priority areas for support guide:

- C2: Description of practices, policies and future initiatives for transitioning towards a more sustainable economy
- C3: GHG reduction targets and climate transition
- C7: Severe negative human rights incidents

Do you agree with these priorities?

(Yes/ No, please explain)

2.

Do you think that there are other aspects on which support guide is needed, resource permitting?

(Yes/No, Please specify)

3.

Is there additional material (generic material, educational material etc.) in addition to the planned Support Guides that you would like to suggest to EFRAG?

(Yes/No, if yes please specify)

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4.

The Support Guide C2 aims to provide a practical illustration on how SMEs can report information related to the practices, policies and future initiatives (if they have them in place) for the content of Disclosures B2 and successively describe this information in Disclosure C2 (see disclosure extracts below).

<p>B2 – Practices, policies and future initiatives for transitioning towards a more sustainable economy</p> <p>26. If the undertaking has put in place specific practices, policies or future initiatives for transitioning towards a more sustainable economy, it shall state so. The undertaking shall state whether it has:</p> <ul style="list-style-type: none">(a) practices. Practices in this context may include, for instance, efforts to reduce the undertaking's water and electricity consumption, to reduce GHG emissions or to prevent pollution, and initiatives to improve product safety as well as current initiatives to improve working conditions and equal treatment in the workplace, sustainability training for the undertaking's workforce and partnerships related to sustainability projects;(b) policies on sustainability issues, whether they are publicly available, and any separate environmental, social or governance policies for addressing sustainability issues;(c) any future initiatives or forward-looking plans that are being implemented on sustainability issues; and(d) targets to monitor the implementation of the policies and the progress achieved towards meeting such targets. <p>27. Such practices, policies and future initiatives include what the undertaking does to reduce its negative impacts and to enhance its positive impacts on people and the environment, in order to contribute to a more sustainable economy. Appendix B provides a list of possible sustainability issues that could be covered in this disclosure. The undertaking may use the template found in paragraph 78 to report this information.</p> <p>28. If the undertaking also reports on the Comprehensive module, it shall complement the information provided under B2 with the datapoints found in C2.</p> <p>C2 – Description of practices, policies and future initiatives for transitioning towards a more sustainable economy</p> <p>48. If the undertaking has put in place specific practices, policies or future initiatives for transitioning towards a more sustainable economy, which it has already reported under disclosure B2 in the Basic Module, it shall briefly describe them. The undertaking may use the template found in paragraph 213 for this purpose.</p> <p>49. The undertaking may indicate, if any, the most senior level of the undertaking accountable for implementing them.</p>

Many SMEs already have practices and future initiatives in place, either due to legal requirements or as part of their value proposition.

The results from EFRAG's Public Consultation on the VSME's Exposure Draft (ED) showed that one of the main difficulties for SMEs relates to describing their ongoing and future efforts on practices and policies in a narrative manner.

The aim of this guide is to provide a practical illustration of possible practices, policies, and future initiatives through a non-exhaustive and non-binding list, to help SMEs comply with disclosure in C2.

Do you consider the aim of this Support Guide as useful to help SMEs report on their Practices / Policies / Future Initiatives in disclosure C2?

YES/NO. If NO, please explain.

5.

Approach of the Support Guide C2

Undertakings that have practices, policies and future initiatives disclosed under B2, to describe their content under C2.

EFRAG is currently developing an excel template, to be used as a reporting tool for SMEs. EFRAG envisions displaying the content of this Support Guide through a scroll-down menu on the excel template (see explanatory graphic and excel extract below).

SMEs would be able to select via the drop-down menu a sustainability issue and be presented with a list of illustrative examples of actions, policies and associated case studies.

This should help a preparer identify whether there exist - and how to disclose – any sustainability practices / policies / future initiatives.

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To help SMEs describe their practices, policies and future initiatives in Disclosure C2, EFRAG is proposing a support guide based on a drop-down structure.

The specific examples provided are **not exhaustive** and SMEs are encouraged to provide their company-specific practices/ policies/ and future initiatives.

1.

For **practices and future initiatives**, SMEs will first be presented with a list of the sustainability issues for which they would like to report on. **THEY MAY SELECT MULTIPLE ONES.**

Comprehensive Module C2 – Description of practices, policies and future initiatives for transitioning towards a more sustainable economy	
Sustainability issues addressed (multi-selection possible)	
Climate change	<input type="checkbox"/>
Pollution	<input type="checkbox"/>
Water and marine resources	<input type="checkbox"/>
Biodiversity and ecosystems	<input type="checkbox"/>
Circular economy	<input type="checkbox"/>
Own workforce	<input type="checkbox"/>
Workers in the value chain	<input type="checkbox"/>
Affected communities	<input type="checkbox"/>
Consumers and end-users	<input type="checkbox"/>
Business conduct	<input type="checkbox"/>
Other	<input type="checkbox"/>

2.

Based on the selection, SMEs will then be proposed a pop-up of a **non-exhaustive list of practices / future initiatives** categorized by similar actions. The example on the right shows the various '**Categories**' for *Climate Change*.

Categories of existing practices and future initiatives:

- Energy efficiency
- Renewable energy
- Low carbon transport
- Minimize the climate impact of products or processes

3.

For each **category**, an additional pop-up of a **non-exhaustive list** with illustrative examples of possible **actions** (past or future) will be provided– The example on the right only provides an example on the 'category': *energy efficiency*

"Energy efficiency":

- Switch to LED lighting
- Optimize energy intensive processes
- Install building automation, smart thermostats
- Improve energy performance of buildings via insulation, high-performance glass or cool roofs
- Recuparate waste heat, cooling or steam from own processes or from adjacent sites
- Invest in heat pumps, or solar hot water, or connect to district heating

Additional examples will be included on 'renewable energy', 'low carbon transport, and on 'minimizing the climate impact of products & processes'.

4.

Finally, for those SMEs with an existing policy, they will be presented with a **non-exhaustive list** of plausible policies that fit the specific sustainability issues.

When using a policy for climate change, SMEs may explain how they

aim to:

- Reduce greenhouse gas emissions
- Optimize energy consumption
- Minimize the climate impact of products or processes

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Process flow example for Climate Change

On an Excel template this may look like this:

Type (single-selection)	Sustainability issues addressed (multi-selection)	Brief description (In case the practice/ policy/ future initiative covers suppliers or clients, the undertaking shall mention it)
Practice Policy Future initiative or forward-looking plan	Climate change Pollution Water and marine resources Biodiversity and ecosystems Circular economy Own workforce Workers in the value chain Affected communities Consumers and end-users Business conduct	<p>Climate change</p> <p>Categories of existing practices and future initiatives:</p> <ul style="list-style-type: none"> ➤ Energy efficiency ➤ Renewable energy ➤ Low carbon transport ➤ Minimize the climate impact of products or processes <p>To improve energy efficiency, you could, amongst others:</p> <ul style="list-style-type: none"> ➤ Switch to LED lighting ➤ Optimize energy intensive processes ➤ Install building automation, smart thermostats ➤ Improve energy performance of buildings via insulation, high-performance glass or cool roofs ➤ Recuperate waste heat, cooling or steam from own processes or from adjacent sites ➤ Invest in heat pumps, or solar hot water, or connect to district heating, etc.

For each sustainability issue, a list non-exhaustive examples of plausible practices, future initiatives, and policies will be available as a pop-up/ additional guide for SMEs.

For each sustainability issues, there will be different categories, for which SMEs will be able to see specific and concrete examples

Excel example on Climate Change

Do you consider the proposed approach sufficient to support to SMEs on how they could disclose the description of their practices / policies / future initiatives of the template in C2's Guidance?

YES/NO. If NO, please explain.

6.

In addition to this list of categories, EFRAG could further illustrates the contents via simple case-studies.

Please note that the development of possible support guide of sector nature is excluded from 2025 EFRAG work programme, as it will be considered in the future, by developing synergies with EFRAG ongoing work on sector implementation support for large undertakings.

<p>CASE STUDY: Cleaning & laundry services company (12 employees):</p> <p><u>Reasons why the SME is taking action:</u></p> <ul style="list-style-type: none"> - Due to more stringent vehicle & emission requirements in cities - Due to customers looking for sustainable service providers <p><u>Examples of what the SME could disclose:</u></p> <ul style="list-style-type: none"> - <u>Renewable energy (existing practice):</u> <ul style="list-style-type: none"> ➤ The SME sources green electricity - <u>Low carbon transport (existing practice + future initiative):</u> <ul style="list-style-type: none"> ➤ The SME's employees visit clients using cargo bikes or non-emitting vehicles ➤ The SME plans to transition to electric vans by 2028 - <u>Energy efficiency (future initiative):</u> <ul style="list-style-type: none"> ➤ The SME plans to switch to energy-label A equipment or best-in-class

Example of case study for a small undertaking that has implemented a combination of actions: Cleaning Laundry service.

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Do you consider that the addition of case studies would help in understanding what to disclose under C2?

YES/NO. If NO please explain or suggest an alternative.

7. [logic: only for those that answered yes to the question before]

With regards to case studies provided with the aim of giving tangible examples of how to report on Disclosure C2, EFRAG would like to understand whether it would be important to differentiate the case studies for small and medium sized SMEs. Reflecting the structure of VSME, micro undertakings are not expected to report on the Comprehensive Module. Once current practice will be observed in the future, this assumption could be reassessed.

Do you agree to have separate examples for small and medium sized SMEs?

YES/NO/ please explain.

8.

Is there any reliable and currently used source (websites/ tools etc.) that could be further referenced by EFRAG in the Support Guide?

YES/NO/ IF YES, please specify and provide link.

9.

Should EFRAG explore other forms of cooperation in this domain? With who?

YES/NO. If YES, please specify and provide link.

B. Questions on the content of C2 support guide

In this section you will be asked to provide feedback on the content for each sustainability issue.

The first table illustrates the categories of possible **practices and future initiative** and provides a non-exhaustive list of examples per each category.

The second table illustrates the elements that could be covered by **policies** per each sustainability issue.

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10. PRACTICES AND INITIATIVES: *In the table hereunder, please consider the proposed categories, and examples of activities associated with each category (in italic) and indicate whether you agree with the granularity of the content. The proposed examples are an extract of the current examples that have been internally drafted by EFRAG so far. Please provide comments.*

Sustainability issue in VSME Appendix B	Support Guide content: Categories of possible practice/ future initiative (non-exhaustive)	Support Guide content: Examples of possible activities per a given category - (non-exhaustive)	Do you agree that the content is relevant for a description of the SME practices/future initiatives? [Yes/ No]	Please provide additional comments (optional)
Climate change	<p><i>Climate Change mitigation</i></p> <ul style="list-style-type: none"> - Energy efficiency - Renewable energy - Low carbon transport - Minimize climate impact of products or processes 	<p><i>“Energy efficiency”:</i></p> <ul style="list-style-type: none"> - Switch to LED lighting i. Optimize energy intensive processes <ul style="list-style-type: none"> - Install building automation, smart thermostats i. Improve energy performance of buildings via insulation, high-performance glass or cool roofs i. Recuperate waste heat, cooling or steam from own processes or from adjacent sites <ul style="list-style-type: none"> - Invest in heat pumps, or solar hot water, or connect to district heating <p><i>“Renewable energy”:</i></p> <ul style="list-style-type: none"> - Install photovoltaics or take part in wind-turbine investments - Sourcing renewable electricity or long-term power purchase agreements v. Invest in waste to energy, biogas or cogeneration, <ul style="list-style-type: none"> - Consider smart energy management and storage solutions <p><i>Additional examples will be included on ‘low carbon transport’, and on ‘minimizing the climate impact of products & processes’.</i></p>		

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Sustainability issue in VSME Appendix B	Support Guide content: Categories of possible practice/ future initiative (non-exhaustive)	Support Guide content: Examples of possible activities per a given category - (non-exhaustive)	Do you agree that the content is relevant for a description of the SME practices/future initiatives? [Yes/ No]	Please provide additional comments (optional)
	<p><i>Climate Change adaptation</i></p> <ul style="list-style-type: none"> - Flood resilience infrastructure - Heat stress mitigation 	<p><i>“Heat stress mitigation”:</i></p> <ul style="list-style-type: none"> - Enhancing insulation - Using heat-reflective materials and windows - Installing green spaces and roofs - Using energy-efficient cooling systems - Promoting hydration and heat safety awareness <p><i>“Flood resilience infrastructure”:</i></p> <ul style="list-style-type: none"> - Permeable pavements to reduce surface runoff - Rain gardens to manage stormwater - Developing flood emergency response plans - Elevating buildings and infrastructure above flood levels 		
<p>Pollution <i>(limited to SMEs in the scope of B4)</i></p>	<ul style="list-style-type: none"> - Clean operations and monitoring - Managing materials safely and responsibly - Controlling air pollution (<i>Air</i>) - Protecting local water bodies (<i>Water</i>) - Restoring and maintaining healthy soils (<i>Soil</i>) 	<p><i>“Managing materials safely and responsibly”:</i></p> <ul style="list-style-type: none"> - Secure storage and disposal procedures for hazardous materials - Training of workforce in identification and safe handling of hazardous materials - Spill containment systems like impermeable flooring - Spill containment barriers to capture runoff or spills - Emergency protocols with quick response times <p><i>“Restoring and maintaining healthy soils (Soil)”:</i></p> <ul style="list-style-type: none"> - Preventing runoff with stormwater measures - Preventing erosion with sediment control - To minimize or avoid pesticide use - Adoption of soil-friendly and regenerative site management practices 		

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Sustainability issue in VSME Appendix B	Support Guide content: Categories of possible practice/ future initiative (non-exhaustive)	Support Guide content: Examples of possible activities per a given category - (non-exhaustive)	Do you agree that the content is relevant for a description of the SME practices/future initiatives? [Yes/ No]	Please provide additional comments (optional)
		<ul style="list-style-type: none"> - Soil remediation plans for polluted sites <p><i>Additional examples will be included on 'Clean operations and monitoring', 'Controlling air pollution (Air)', and on 'Protecting local water bodies (Water)'</i></p>		
Water and marine resources	<ul style="list-style-type: none"> - Reduce water consumption via water-use efficiency - Water management in water-stressed areas 	<p><i>"Water management in water-stressed areas":</i></p> <ul style="list-style-type: none"> - Assessment of water shortage risks for operational sites - Work with local utilities or third-party services to identify alternative sourcing options - Rainwater collection systems for non-potable uses like cleaning, irrigation, landscaping, or cooling processes - Reuse of process- or wastewater via closed-loop filtration or greywater recycling - Training of employees on water preservation practices <p><i>"Reduce water consumption via water-use efficiency ":</i></p> <ul style="list-style-type: none"> - Water metering and IoT sensors for tracking usage or real-time monitoring i. Optimize water-intensive processes <ul style="list-style-type: none"> - Installation of low-flow fixtures or smart irrigation systems - Install water-efficient cooling technologies 		
Biodiversity & ecosystems	<ul style="list-style-type: none"> - <i>Greening of operations</i> 	<p><i>"Greening of operations":</i></p> <ul style="list-style-type: none"> - Ensuring ecological management of sites 		

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Sustainability issue in VSME Appendix B	Support Guide content: Categories of possible practice/ future initiative (non-exhaustive)	Support Guide content: Examples of possible activities per a given category - (non-exhaustive)	Do you agree that the content is relevant for a description of the SME practices/future initiatives? [Yes/ No]	Please provide additional comments (optional)
		<ul style="list-style-type: none"> - Planting of native vegetation and pollinator-friendly spaces, and avoidance of invasive species - Prioritizing certified materials or environmentally friendly production methods and packaging - Introducing green infrastructure, such as water retention areas or ponds - Restoring land and nature by supporting initiatives like afforestation, reforestation, wetland restoration, or habitat connectivity 		
Circular economy	<ul style="list-style-type: none"> - Waste management - Designing for circularity - Smart resource optimization (<i>resource intensive sectors</i>) 	<p><i>“Waste management”:</i></p> <ul style="list-style-type: none"> - Using waste separation systems to enable reuse or recycling - Training employees to handle waste and separate materials - Using packaging designed for reuse or recycling - Exploring upcycling or repurposing waste materials into new products <p><i>“Designing for circularity”:</i></p> <ul style="list-style-type: none"> - Design products for durability and repairability - Design for disassembly to improve maintenance, reuse, or recycling - Use more recycled or renewable material inputs - Avoid hazardous substances or replace those with safer alternatives <p><i>Additional examples will be included on ‘Smart resource optimization’</i></p>		
Own workforce	– Safe work environment	<i>“Health & safety”:</i>		

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Sustainability issue in VSME Appendix B	Support Guide content: Categories of possible practice/ future initiative (non-exhaustive)	Support Guide content: Examples of possible activities per a given category - (non-exhaustive)	Do you agree that the content is relevant for a description of the SME practices/future initiatives? [Yes/ No]	Please provide additional comments (optional)
	<ul style="list-style-type: none"> - Employees not being discriminated - Work hours are not excessive - Employees not exploited or coerced - Adequate wages are paid - Men and women paid the same for work of equal value - Employees are free to join a union - Staff training 	<ul style="list-style-type: none"> - Workplace hazard identification and documentation with input from the employees. - Implement measures to prevent workplace injuries and ill-health like emergency preparedness plans, fire drills, communication protocols, etc. - Provide and encourage use of personal protective equipment. - Health & safety training & refresher trainings on emergency procedures, first aid, safe use and maintenance of workplace equipment, accident reporting. <p><i>“Employees not being discrimination”:</i></p> <ul style="list-style-type: none"> - Set-up gender-neutral checklist in job evaluations. - Provide leadership coaching, mentoring and educational opportunities with specific support for women. - Train employees on measures against harassment and discrimination in the workplace. - Provide flexible working hours, remote work options, and family-friendly policies. - Encourage both men and women to take advantage of parental leave and caregiving benefits. <p><i>“Adequate wages are paid”:</i></p> <ul style="list-style-type: none"> - Conduct a remuneration analysis to identify and analyse any possible reason for pay disparities across the various elements of the pay package (including bonuses, holidays, overtime)Develop a 		

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Sustainability issue in VSME Appendix B	Support Guide content: Categories of possible practice/ future initiative (non-exhaustive)	Support Guide content: Examples of possible activities per a given category - (non-exhaustive)	Do you agree that the content is relevant for a description of the SME practices/future initiatives? [Yes/ No]	Please provide additional comments (optional)
		<p>remuneration structure to establish clear and transparent pay scales and promotion criteria.</p> <ul style="list-style-type: none"> - Establish a process to communicate the remuneration package and changes to employees on an annual basis. 		
Workers in the value chain	<ul style="list-style-type: none"> - Safe work environment - Employees not being discriminated - Work hours are not excessive - Employees not exploited or coerced - Adequate wages are paid - Men and women paid the same for work of equal value - Employees are free to join a union - Staff training - Child labour, forced labour 	<p>Examples of practices related to maintaining decent working conditions for Workers in the Value Chain:</p> <p><i>This may be applicable to those SMEs that have a strategic commitment to responsible sourcing, e.g., respecting adequate wages, safe work environment or workers not being exploited or coerced.</i></p> <ul style="list-style-type: none"> a) Develop practices or human rights policy that demonstrate a commitment to respecting the rights at work, and give the responsibility to oversee such practices to a senior person. b) Prepare a Supplier Code of Conduct (SCoC) specifying alignment with current practices, international instruments and guidelines for the respect of the Rights at Work. c) Establish an approach that focuses efforts on key risk areas in the supply chain, e.g. coordinating with relevant industry organisations. 		
Affected communities	<ul style="list-style-type: none"> - Suppliers or products made in conflict affected areas - Sourcing of critical materials from indigenous communities 	<p><i>These examples will depend on your activities and the local context.</i></p> <p>This may be more relevant when SMEs have an impact on local communities via their supply chain operations, e.g., critical materials, impact of pollution, buying products/raw material made in conflict-affected areas:</p>		

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	<ul style="list-style-type: none"> - Negative environmental impacts on affected communities that live nearby 	<ul style="list-style-type: none"> • Responsible sourcing: Develop practices for sourcing raw materials and products to ensure that suppliers do not have a negative impact on local communities, e.g. wastewater treatment and other efforts to reduce pollution are not well implemented for the textile industry • 3rd party collaborations: Engage with industry organisations, trade associations, or NGOs to better understand the negative/positive impacts in the local communities • Community impacts: Monitor current practices that may impact human rights, housing, food, water, or sanitation in local communities via research or third-party collaborations • Indigenous rights – develop a practice or policy that: <ul style="list-style-type: none"> ○ Monitors the practices that may impact indigenous communities, e.g., pollution ○ Monitors existing or potential impacts on the social, economic or cultural rights of indigenous groups, such as false claims or the misrepresentation of products and services that were originally sourced from indigenous communities, e.g., Handicrafts, garments, artisanal goods, food and agriculture, medicinal products, etc. 		
Consumers & end-users	<ul style="list-style-type: none"> - Quality of information - Health and safety of consumers - Protection of children 	<p><i>“Quality of information”</i></p> <ul style="list-style-type: none"> - Review all means through which consumers and/or end-users receive information about a product or services, such as product labels, on- 		

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Sustainability issue in VSME Appendix B	Support Guide content: Categories of possible practice/ future initiative (non-exhaustive)	Support Guide content: Examples of possible activities per a given category - (non-exhaustive)	Do you agree that the content is relevant for a description of the SME practices/future initiatives? [Yes/ No]	Please provide additional comments (optional)
	<ul style="list-style-type: none"> - Non-discrimination - Access to products and services - Responsible marketing practices 	<p>product descriptions, separate information brochures, online content etc. Correct or complement inaccurate or incomplete information and rephrase or change its presentation if it is hard to understand for the average consumer and/or end-user.</p> <ul style="list-style-type: none"> - Train relevant staff in providing consumers and/or end-users with complete, understandable and accurate information about products or services. - Establish channels through which consumers and/or end-users can complain or ask questions and monitor them regularly. Use them for interaction with you consumers and/or end-users. - Contact consumer organisations to enquire about typical consumer concerns. <p><i>"Access to products and services"</i>¹</p> <ul style="list-style-type: none"> - Assess whether your product or service has the potential to impose barriers to access for or use by disabled persons, elderly people or other groups for whom accessibility can be a problem. If yes, take action to remove those barriers, whether they are physical or of a different nature, e.g. excessively small fonts in written descriptions. - Train customer-facing staff on assisting customers with accessibility problems. 		

¹ Accessibility can mean very different things, depending on the product or service. The examples here assume a non-financial enterprise, although certain dimensions of accessibility might also be relevant for financial services.

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Sustainability issue in VSME Appendix B	Support Guide content: Categories of possible practice/ future initiative (non-exhaustive)	Support Guide content: Examples of possible activities per a given category - (non-exhaustive)	Do you agree that the content is relevant for a description of the SME practices/future initiatives? [Yes/ No]	Please provide additional comments (optional)
		<ul style="list-style-type: none"> - Establish contact point for accessibility-related feedback and a formal tracking system for complaints related to discrimination and inaccessibility. - Collaborate with organisations that represent the interests of disabled, elderly or others for whom accessibility can be a problem to improve the design of products or services. 		
Business conduct	<ul style="list-style-type: none"> - Corporate culture - Corruption and bribery - Conflicts of interest - Management of relationships with suppliers 	<p><i>“Corporate culture”:</i></p> <ul style="list-style-type: none"> - Make explicit the undertakings’ mission and values as well as the undertaking’s principles. Via e.g. a Code of Conduct. - Provide training for employees, including real-life examples - Communicate clearly how reports or concerns of violations should be put forward and to whom. - Identify situations at a higher risk of non-compliance - Establish clear policies on anti-corruption, conflicts of interest, the management of supplier relationships, and political engagement <p><i>“Management of relationships with suppliers”:</i></p> <ul style="list-style-type: none"> - When possible, choose small and/or local suppliers to contribute to the development of small businesses and to decrease the carbon footprint from transportation. <p>vii. Consider an additional social or environmental dimension when selecting suppliers</p> <ul style="list-style-type: none"> - Make explicit what the undertaking expects from its suppliers. 		

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Sustainability issue in VSME Appendix B	Support Guide content: Categories of possible practice/ future initiative (non-exhaustive)	Support Guide content: Examples of possible activities per a given category - (non-exhaustive)	Do you agree that the content is relevant for a description of the SME practices/future initiatives? [Yes/ No]	Please provide additional comments (optional)
		<ul style="list-style-type: none"> - Work with suppliers to set shared sustainability targets - Have clear payment terms for your suppliers and communicate them accordingly. <p><i>Additional examples will be included on 'Corruption and bribery', and 'Conflicts of interest'</i></p>		

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11. POLICIES: In the table, please consider the proposed list of possible content elements that a policy could cover. An SME may a general environmental/ social/ business conduct policy that covers multiple sustainability Please indicate whether you agree with the policy elements listed below for each sustainability issue as relevant elements to describe the policy/ policies. You can add eventual comments.

Sustainability issue	Policy elements which could be disclosed for a specific sustainability issue	Are the policy elements listed relevant as a description of your policies? [Yes/ No]	Please provide additional comments (optional)
Climate Change	<ul style="list-style-type: none"> - Reduce greenhouse gas emissions i. Optimize energy consumption - Minimize the climate impact of products or processes 		
	<ul style="list-style-type: none"> - Periodically assess whether they are exposed to climate hazards like extreme heat, drought, flooding, water scarcity, sea level rise or storm surges & extreme weather - Manage specific risks when identifying such potential exposures 		
Pollution	<ul style="list-style-type: none"> - Avoid pollution via proactive prevention measures - Reduce impacts with safe practices and clean technologies - Address (potential) incidents or historical contamination - Adopt a zero-discharge policy for hazardous chemicals 		
Water and marine resources	<ul style="list-style-type: none"> - Compliance with local water withdrawal and discharge permits - Reduce water consumption - Contribute to water reuse 		
Biodiversity & ecosystems	<ul style="list-style-type: none"> - Explain how to ensure that the core activities avoid or minimize harm to biodiversity - Show how the SME contributes to conservation and restoration efforts 		
Circular economy	<ul style="list-style-type: none"> - Contributes to product lifetime, repairability, or reusability through circular economy principles k. Aligns with EU initiatives like the sustainable product initiative (spi) or the digital product passport (dpp) or sector-specific initiatives 		
Own workforce	<ul style="list-style-type: none"> - A policy that ensures equal pay for those employees performing the same job regardless of gender. - A flexible working hours and arrangements (including remote work) policy. 		
Workers in the value chain	<ul style="list-style-type: none"> - A policy, e.g., human rights policy, that demonstrates a commitment to respecting rights at work, and the giving senior role responsibility. - Development of a Supplier Code of Conduct (SCoC) specifying alignment with current policies, practices, international instruments and 		

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	<p>guidelines for the respect of the Rights at Work.</p>		
Affected communities	<ul style="list-style-type: none"> - A policy for suppliers or products made in conflict affected areas - A policy to monitor impacts on indigenous communities and their rights 		
Consumers & end-users	<ul style="list-style-type: none"> - Quality of information: a policy that ensures that consumers and/or end-users receive complete, understandable and accurate information about products or services - Protection of children: a policy that demonstrates a commitment to child-safety of products or services - Access to products and services: a policy that demonstrates a commitment to accessibility of products or services - Responsible marketing practices: a policy that demonstrates a commitment to responsible marketing practices, ensuring that marketing is not misleading or manipulative and does not target vulnerable groups, such as minors 		
Business conduct	<ul style="list-style-type: none"> - Supplier relations: communicate your expectations to your suppliers e.g. "the undertaking expects its suppliers to actively work on reducing packaging waste and CO2 emissions." - Supplier relations: make clear commitment on payment practice "In line with industry standards, the undertaking must pay its invoices within 45 days." <i>Corruption & bribery</i>, define clear boundaries "Employees may not offer, make, seek, or accept gifts, payments, entertainment, or services from current or potential business partners if reasonably assumed that they will influence business transactions and do not fall within the limits of corporate hospitality." 		