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ANNEXES 1 to 2

ANNEXES

to the

Commission Delegated Regulation (EU) .../...

supplementing Directive 2013/34/EU of the European Parliament and of the Council by establishing sustainability reporting standards for voluntary use by undertakings protected by the value chain cap

{SWD(2026) 500 final}

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Objective of this Standard and to which undertakings it applies

1. The objective of this sustainability reporting standard for voluntary use ('Voluntary Standard') is to support undertakings not subject to sustainability reporting requirements in all of the following:

   (a) providing information that will help satisfy the data needs of undertakings subject to mandatory reporting requirements under Directive 2013/34/EU of the European Parliament and of the Council (Accounting Directive)[1] requesting sustainability information from undertakings in their value chain;

   (b) providing information that will help satisfy the data needs of banks and investors, therefore helping undertakings in their access to finance;

   (c) improving the management of the sustainability issues they face, i.e. environmental and social challenges such as pollution, workforce health and safety. This will support their competitive growth and enhance their resilience in the short-, medium- and long-term;

   (d) contributing to a more sustainable and inclusive economy.

2. This Standard is voluntary. It is intended for undertakings[2] which, on their balance sheet dates, do not exceed an average number of 1000 ***employees*** during the preceding financial year.

3. This Standard covers the same sustainability issues as the European Sustainability Reporting Standards (ESRS)[3]. However, it is proportionate and therefore takes into account the capacities and fundamental characteristics of the undetakings for which it is intended, including micro undertakings.

4. Consistency with ESRS has been carefully considered in the preparation of this Standard while defining proportionate requirements. This Standard does not impose legal reporting obligations unlike the ESRS.

5. Undertakings can access practical information about the application of this Voluntary Standard on EFRAG's website and Knowledge Hub. These resources provide guidance and support, including relevant templates, regarding this sustainability reporting standard.

Structure of this Standard

6. This Standard has two modules that the undertaking can use to prepare its sustainability report:

   (a) **Basic Module:** Disclosures B1 and B2 and Basic Metrics (B3 to B11). This module is the target approach for micro-undertakings and constitutes a minimum requirement for other undertakings; and

   (b) **Comprehensive Module:** this module sets datapoints in addition to disclosures B1-B11, which are likely to be requested by banks, investors and corporate clients of the undertaking on top of the Basic Module.

   Paragraph 27 below illustrates the available options for the preparation of a sustainability report using this Standard by adopting one or both modules.

7. Applying the Basic Module is a prerequisite for applying the Comprehensive Module.

8. This Standard contains different kinds of datapoints, including essential datapoints that an undertaking needs to report when applying the standard, datapoints that are only needed in certain specified circumstances

[1] Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (OJ L 182, 29.6.2013, pp. 19, ELI: http://data.europa.eu/eli/dir/2013/34/oj). Sustainability reporting requirements have been included in Directive 2013/34/EU by Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 (Corporate Sustainability Reporting Directive or CSRD) (OJ L 322, 16.12.2022, p. 15, ELI: http://data.europa.eu/eli/dir/2022/2464/oj), and amended by Directive (EU) 2026/470 of the European Parliament and of the Council of 24 February 2026 (Omnibus I Directive) (OJ L, 2026/470, 26.2.2026, ELI: http://data.europa.eu/eli/dir/2026/470/oj).

[2] This includes self-employed, non-incorporated undertakings and listed micro undertakings.

[3] Commission Delegated Regulation (EU) 2023/2772 of 31 July 2023 supplementing Directive 2013/34/EU of the European Parliament and of the Council as regards sustainability reporting standards (OJ L, 2023/2772, 22.12.2023, ELI: http://data.europa.eu/eli/reg_del/2023/2772/oj), as last amended by Commission Delegated Regulation (EU) xxxx/xxxx of xxx amending Delegated Regulation (EU) 2023/2772 as regards the simplification of certain sustainability reporting standards (OJ L, xxxx/xxxx) (Revised ESRS). [O.P.: *please insert the number, the date, the OJ reference and ELI number of Delegated Regulation C(2026) 5010]*.

subject to the 'if applicable' principle described in paragraph 15, datapoints that are voluntary, and datapoints that are to be considered only when reporting sector-specific information. To ensure that the standard is proportionate for undertakings of different sizes, some datapoints are voluntary for undertakings with 10 employees or less even though they are essential datapoints for other undertakings applying the standard. The standard uses text in square brackets to identify such cases.

9. Appendix A *Defined terms* includes the definitions of the terms used in this Standard. Throughout the Voluntary Standard, the terms defined in the glossary of definitions (Appendix A) are set in ***bold italics***, except when a defined term is used more than once in the same paragraph.

Principles for the preparation of the sustainability report (Basic and Comprehensive Module)

Complying with this Standard

10. This Standard sets requirements that allow the undertaking to provide relevant information on the following:

    (a) how it has had and is likely to have a positive or negative ***impact*** on people or on the environment in the short-, medium- or long-term;

    (b) how environmental and social issues have affected or are likely to affect its financial position, performance and cash flows in the short-, medium- or long-term.

11. The undertaking shall report information that is relevant, faithful, comparable, understandable and verifiable.

12. Depending on the type of activities carried out by the undertaking, the inclusion of additional information (metrics and/or narrative disclosures) not covered in this Standard is appropriate in order to disclose sustainability information regarding issues that are common in the undertaking's sector (i.e. typically encountered by businesses or entities operating within a specific industry or field) or that are specific to the undertaking, as this supports the preparation of relevant, faithful, comparable, understandable and verifiable information. This includes the consideration of information on Scope 3 GHG emissions (see paragraphs 49 to 52 of this Standard). Appendix B provides a list of possible sustainability issues.

13. The undertaking may complement the metrics from the Basic and Comprehensive modules with additional qualitative and/or quantitative information where appropriate in accordance with paragraph 12 above.

Comparative information

14. From the second year of reporting, the undertaking shall report comparative information in respect of the previous year except for metrics disclosed for the first time.

If applicable principle

15. Certain disclosures only apply to specific circumstances[4]. In particular, the instructions provided in each disclosure specify such circumstances and the information that is to be reported only if considered 'applicable' by the undertaking. When one of these disclosures is omitted, it is assumed to not be applicable.

Inclusion of subsidiaries in the reported data

16. If the undertaking is a parent undertaking of a group, it is recommended that it prepares its sustainability report on a consolidated basis, including information from its subsidiaries.

17. If the parent undertaking has prepared its sustainability report on a consolidated basis, including information from its subsidiaries, the subsidiary undertakings are exempted from reporting.

Timing and location of the sustainability report

18. If a sustainability report is prepared to meet the needs of large undertakings or banks that require an update annually, it shall be prepared annually. If the undertaking prepares financial statements, the sustainability report shall be prepared with reference to a period of time that is consistent with the preparation of the financial statement. If specific datapoints did not change from the previous reporting year, the undertaking may indicate that no changes occurred and refer to the information provided for that specific datapoint in the previous year's report.

[4] For example, the legal requirement to disclose specific information, or already voluntarily disclosing specific information through an Environmental Management System.

19. If the undertaking prepares an Environmental Statement according to Regulation (EC) No 1221/2009 (EMAS)[5], it may present disclosures required by EMAS and by this voluntary standard in a single report. In this case, the disclosures that are common to EMAS and to the voluntary standard shall be presented only once.

20. The primary function of this report is to inform actual or potential business counterparties. The undertaking may decide to make its sustainability report available to the public. In this case, the undertaking may present its sustainability report in a separate section of the management report if it has one. Otherwise, the undertaking may present its sustainability report as a separate document.

21. To avoid publishing the same information twice, the undertaking may refer in its sustainability report to disclosures published in other documents that can be accessed at the same time and from the same document set as the sustainability report[6].

Omission of information

22. When disclosing information under this Standard, the undertaking may omit the following information:

    (a) in exceptional cases, information the disclosure of which would be seriously prejudicial to the commercial position of the undertaking;

    (b) information corresponding to intellectual capital, intellectual property, know-how, technological information, or the results of innovation, that qualifies as a ***trade secret***;

    (c) ***classified information***;

    (d) other information that is to be protected from unauthorised access or disclosure because of obligations laid down in other Union legal acts or in national law, or in order to safeguard the privacy or security of a natural person or the security of a legal person.

    The undertaking may only omit information under the first subparagraph if it meets all of the following conditions:

    i. for each datapoint omitted, the undertaking discloses the fact that it has used this exemption (pursuant to point (b) under disclosure B1 in paragraph 27); and

    ii. the undertaking reassesses at each reporting date whether the information may still be omitted.

Coherence and linkages with disclosures in financial statements

23. If the undertaking also prepares financial statements, the information provided in its sustainability report following this Standard shall:

    (a) be coherent with what is reported in the financial statements for the same period;

    (b) be presented in a way that facilitates the understanding of the linkages that exist with the information reported in financial statements, for example by using appropriate cross-references.

Basic Module

24. The undertaking shall report on its environmental, social and ***business conduct*** issues (together 'sustainability issues') using the B1 to B11 disclosures below.

25. If the undertaking wants to provide more comprehensive information once it has completed the disclosures required from B1 to B11, it may additionally report on disclosures selected from the Comprehensive Module.

26. Additional guidance on disclosures B1 to B11 is available on EFRAG's website and Knowledge Hub.

[5] Regulation (EC) No 1221/2009 of the European Parliament and of the Council of 25 November 2009 on the voluntary participation by organisations in a Community eco-management and audit scheme (EMAS), repealing Regulation (EC) No 761/2001 and Commission Decisions 2001/681/EC and 2006/193/EC (OJ L 342, 22.12.2009, p. 1, ELI: http://data.europa.eu/eli/reg/2009/1221/oj).

[6] When using the Digital Template (provided on the EFRAG webpage) to prepare a digital machine and human-readable sustainability report, the undertaking may refer to disclosures published in other documents rather than the sustainability report using incorporation by reference. Such reference is made by including the page number of the relevant source and the source document (e.g. PDF or XHTML) itself as part of the digital report.

Basic Module – General information

B1 – Basis for preparation

27. The undertaking shall disclose:

    (a) which of the following options it has selected and make an explicit statement of compliance with this voluntary standard using the selected option:

        i. OPTION A: Basic Module (only);

        ii. OPTION B: Basic Module and Comprehensive Module.

    A module shall be complied with in its entirety. However, an item of disclosure under the 'if applicable principle' is to be reported only if the circumstances specified in the disclosure are considered applicable to the undertaking. Hence, if an item of 'if applicable' disclosure is omitted, it is assumed that that item is not applicable to the undertaking (paragraph 15).

    (b) if the undertaking has omitted a disclosure in accordance with paragraph 22 on omission of information, the undertaking shall indicate the disclosures that it has omitted.

    (c) whether the sustainability report has been prepared on an individual basis (i.e. the report is limited to the undertaking's information only) or on a consolidated basis (i.e. the report includes information about the undertaking and its subsidiaries);

    (d) in case of a consolidated sustainability report, the list of the subsidiaries, including their registered address[7], covered in the report; and

    (e) the following information:

        i. the undertaking's legal form;

        ii. NACE sector classification code(s);

        iii. size of the balance sheet (total assets in monetary units);

        iv. turnover (in monetary units);

        v. number of ***employees*** in headcount or full-time equivalents;

        vi. country of primary operations and location of significant asset(s); and

        vii. geolocation of ***sites*** owned, leased or managed.

28. If the undertaking has obtained any sustainability-related certification or label, it shall provide a brief description of those (including, where relevant, the issuers of the certification or label, date and rating score).

B2 – Practices, policies and future initiatives for transitioning towards a more sustainable economy

29. If the undertaking has put in place specific ***practices***, ***policies*** or future initiatives for transitioning towards a more sustainable economy, it shall state so. In such cases, the undertaking shall state whether it has:

    (a) Practices, which 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, 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.

[7] The registered address is the official address of the undertaking.

30. 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.

31. If the undertaking also reports on the Comprehensive module, it shall complement the information provided under B2 with the datapoints found in C2.

Basic Module – Environment metrics

B3 – Energy and greenhouse gas emissions

32. [Voluntary for undertakings with 10 employees or less] The undertaking shall disclose its total energy consumption in MWh. If it can obtain the necessary information to provide such a breakdown, the undertaking shall also disclose a breakdown as per the table below:

	Renewable energy	Non-renewable energy	Total
Electricity (as reflected in utility billings)			
Fuels			

33. [Voluntary for undertakings with 10 employees or less] The undertaking shall disclose its estimated absolute ***gross greenhouse gas (GHG) emissions*** generated during the reporting period in metric tonnes of CO_2 equivalent (tCO_2eq) considering the content of the GHG Protocol Corporate Accounting and Reporting Standard (2004), including:

    (a) the ***Scope 1 GHG emissions*** in tCO_2eq (from owned or controlled sources); and

    (b) the ***location-based Scope 2 emissions*** in tCO_2eq (i.e. emissions from the generation of purchased energy, such as electricity, heat, steam or cooling).

B4 – Pollution of air, water and soil

34. The undertaking shall disclose the emissions of pollutants to air, water and soil from its own operations that it is required to report to competent authorities by EU or national law, or that it voluntarily reports according to an Environmental Management System. If this information is already publicly available, the undertaking may alternatively refer to the document where it is reported, for example, by providing the relevant URL link or embedding a hyperlink.

B5 – Biodiversity

35. If the undertaking has ***sites*** or locations in or ***near*** a ***biodiversity-sensitive area*** (BSA), it shall disclose them, and the name of the BSA.

B6 – Water

36. [Voluntary for undertakings with 10 employees or less] The undertaking shall disclose its total ***water withdrawal***, i.e. the amount of water drawn into the boundaries of the organisation (or facility).

37. [Voluntary for undertakings with 10 employees or less] If the undertaking has production processes in place which significantly consume water (e.g. thermal energy processes like drying or power production, production of goods, agricultural irrigation, etc.), it shall disclose its ***water consumption*** calculated as the difference between its ***water withdrawal*** and water discharge from its production processes. [Voluntary for undertakings with 10 employees or less] In addition, these undertakings shall separately present the amount of water consumed at ***sites*** located in areas with water stress.

B7 – Resource use, circular economy and waste management

38. [Voluntary for undertakings with 10 employees or less] The undertaking shall disclose whether it applies ***circular economy principles*** and, if so, how it applies these principles.

39. The undertaking shall disclose:

    (a) [Voluntary for undertakings with 10 employees or less] the total weight of waste generated, with a breakdown between hazardous and non-***hazardous waste***;

    (b) [Voluntary for undertakings with 10 employees or less] the proportion of waste diverted to ***recycling*** or preparation for reuse;

    (c) [Voluntary for undertakings with 10 employees or less] if the undertaking operates in a sector using significant material flows (for example manufacturing, construction, packaging or others), the annual mass-flow of relevant materials used.

Basic Module – Social metrics

B8 – Workforce – General characteristics

40. The undertaking shall disclose the number of ***employees*** in headcount or full-time equivalent for the following metrics:

    (a) type of employment contract (temporary or permanent);

    (b) gender;

    (c) country of the employment contract, if the undertaking operates in more than one country.

B9 – Workforce – Health and safety

41. The undertaking shall disclose the following information regarding its ***employees***:

    (a) the number and rate of ***recordable work-related*** accidents;

    (b) subject to legal restrictions, the sum of the fatalities as a result of recordable work-related accidents and ***recordable work-related ill health***.

B10 – Workforce – Remuneration, collective bargaining and training

42. The undertaking shall disclose:

    (a) whether the ***employees*** receive ***pay*** that is equal or above applicable minimum ***wage*** for the country it reports on, determined directly by the national minimum wage law or through a ***collective bargaining*** agreement;

    (b) if the undertaking is already required by EU law[8] or other national regulations to report the percentage gap in pay between its female and male employees, it shall disclose it;

    (c) the percentage of employees covered by collective bargaining agreements;

    (d) the average number of annual ***training*** hours per employee.

[8] Directive (EU) 2023/970 of the European Parliament and of the Council of 10 May 2023 to strengthen the application of the principle of equal pay for equal work or work of equal value between men and women through pay transparency and enforcement mechanisms (OJ L 132, 17.5.2023, p. 21, ELI: http://data.europa.eu/eli/dir/2023/970/oj).

Basic Module – Governance metrics

B11 – Convictions and fines for corruption and bribery

43. In case of convictions and fines in the reporting period, the undertaking shall disclose the number of convictions, and the total amount of fines incurred for the violation of anti-***corruption*** and anti-***bribery*** laws.

Comprehensive Module

44. This module provides disclosures to address in a comprehensive way the information needs of the undertaking's business partners, such as investors, banks and corporate clients in addition to the ones included in the Basic Module. The disclosures in this module reflect financial market participants and corporate clients' respective obligations under relevant laws and regulations. They also reflect the information needed by the business partners to assess the sustainability risk profile of the undertaking, e.g. as a (potential) supplier or a (potential) borrower.

45. Additional guidance on disclosures C1 to C9 is available on EFRAG's website and Knowledge Hub.

Comprehensive Module – General information

C1 – Strategy: Business Model and Sustainability – Related Initiatives

46. The undertaking shall disclose the key elements of its business model and strategy, including:

    (a) [Voluntary for undertakings with 10 employees or less] a description of significant groups of products and/or services offered;

    (b) [Voluntary for undertakings with 10 employees or less] a description of significant market(s) the undertaking operates in (such as B2B, wholesale, retail, countries);

    (c) [Voluntary for undertakings with 10 employees or less] a description of main business relationships (such as key suppliers, customers, distribution channels); and

    (d) [Voluntary for undertakings with 10 employees or less] if the strategy has key elements that relate to or affect sustainability issues, a brief description of those key elements.

C2 – Description of practices, policies and future initiatives for transitioning towards a more sustainable economy

47. 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. In case the practice, policy, or future initiative covers suppliers or clients, the undertaking shall mention it. In addition, if the undertaking has identified ***targets*** to monitor the implementation of policies in B2, it shall briefly describe them.

48. The undertaking may indicate the most senior level in the undertaking (i.e. a person or a body) that is accountable for implementing those ***practices***, ***policies*** and future initiatives when this has been determined by the undertaking.

Comprehensive Module - Environmental Metrics

Consideration when reporting on GHG emissions under B3 (Basic Module)

49. Depending on the type of activities carried out by the undertaking, disclosing a quantification of its Scope 3 GHG emissions can be appropriate (see paragraph 12 of this Standard) to yield relevant information on the undertaking's ***value chain impacts*** on climate change. Undertakings operating with manufacturing, agrifood, real estate construction and packaging processes are likely to have significant Scope 3 categories, which may be considered relevant for reporting in the undertaking's sector.

50. Scope 3 emissions are ***indirect GHG emissions*** (other than Scope 2) that derive from an undertaking's ***value chain***. They include the activities that are upstream of the undertaking's operations (e.g. purchased goods and services, purchased capital goods, transportation of purchased goods, etc.) and activities that are downstream of the undertaking's operations (e.g. transport and distribution of the undertaking's products, use of sold products, investments, etc.).

51. If the undertaking decides to provide this metric, it should refer to the 15 types of Scope 3 GHG emissions identified by the GHG Protocol Corporate Standard and detailed by the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard. When it reports on Scope 3 GHG emissions, the undertaking shall include significant Scope 3 categories (as per the *Corporate Value Chain (Scope 3) Accounting and Reporting Standard)* based on its own assessment of relevant Scope 3 categories. Undertakings can find further guidance on specific calculation methods for each category in the GHG Protocol's Technical guidance for Calculating Scope 3 Emissions.

52. When reporting its Scope 1 and ***Scope 2 emissions***, if the undertaking discloses entity-specific information on its Scope 3 emissions, it shall present it together with the information specified under B3 – Energy and ***greenhouse gas emissions***.

C3 – GHG reduction targets and climate transition

53. [Voluntary for undertakings with 10 employees or less] If the undertaking has established GHG emission reduction ***targets***, it shall disclose its targets in absolute values for Scope 1 and ***Scope 2 emissions***. In line with paragraphs 49 to 52 above and if it has set Scope 3 reduction targets, the undertaking shall also provide targets for significant Scope 3 emissions. In particular, it shall provide:

    (a) the target year and target year value;

    (b) the base year and base year value;

    (c) the units used for targets;

    (d) the share of Scope 1, Scope 2 and, if disclosed, Scope 3 that the target concerns; and

    (e) a list of main ***actions*** it seeks to implement to achieve its targets.

54. If the undertaking that operates in high climate ***impact*** sectors[9] has adopted a transition plan for climate change mitigation, it may provide information about it, including an explanation of how it is contributing to reduce GHG emissions.

55. In case the undertaking operates in high-climate ***impact*** sectors and does not have a transition plan for climate change mitigation in place, it shall indicate whether and, if so, when it will adopt such a transition plan.

C4 – Climate risks

56. [Voluntary for undertakings with 10 employees or less] If the undertaking has identified climate-related hazards and climate-related transition events, creating climate-related risks for the undertaking, it shall:

    (a) briefly describe such climate-related hazards and climate-related transition events;

    (b) disclose how it has assessed the exposure and sensitivity of its assets, activities and ***value chain*** to these hazards and transition events;

    (c) disclose the ***time horizons*** of any climate-related hazards and transition events identified; and

    (d) disclose whether it has undertaken ***climate change adaptation actions*** for any climate-related hazards and transition events.

57. The undertaking may disclose the potential adverse effects of climate risks that may affect its financial performance or business operations in the short-, medium- or long-term, indicating whether it assesses the risks to be high, medium, low.

[9] High climate impact sectors are those listed in NACE Sections A to H and Section M as defined in the Annex to Commission Delegated Regulation (EU) 2023/137 of 10 October 2022 amending Regulation (EC) No 1893/2006 of the European Parliament and of the Council establishing the statistical classification of economic activities NACE Revision 2 (OJ L 19, 20.1.2023, p. 5, ELI: http://data.europa.eu/eli/reg_del/2023/137/oj).

Comprehensive Module – Social Metrics

C5 – Additional (general) workforce characteristics

58. [Voluntary for undertakings with 10 employees or less] The undertaking shall disclose the ***employee*** turnover rate for the reporting period.

59. The undertaking may disclose the female-to-male ratio at management level for the reporting period.

60. The undertaking may disclose the number of those self-employed without personnel who are working exclusively for the undertaking, and temporary workers provided by undertakings primarily engaged in 'employment activities'.

C6 – Additional own workforce information - Human rights policies and processes

61. The undertaking shall disclose an answer to the following questions:

    (a) [Voluntary for undertakings with 10 employees or less] Does the undertaking have a code of conduct or human rights ***policy*** for its ***own workforce***? (YES/NO)

    (b) If yes, does this cover:

        i. ***child labour*** (YES/ NO);

        ii. ***forced labour*** (YES/ NO);

        iii. ***human trafficking*** (YES/NO);

        iv. ***discrimination*** (YES/NO);

        v. ***accident prevention*** (YES/NO); or

        vi. other? (YES/NO – if yes, specify).

    (c) [Voluntary for undertakings with 10 employees or less] Does the undertaking have a complaints-handling mechanism for its own workforce? (YES/ NO)

C7 – Human rights incidents

62. The undertaking shall disclose an answer to the following questions:

    (a) [Voluntary for undertakings with 10 employees or less] Does the undertaking have confirmed ***incidents*** in its ***own workforce*** related to:

        i. ***child labour*** (YES/ NO);

        ii. ***forced labour*** (YES/ NO);

        iii. ***human trafficking*** (YES/ NO);

        iv. ***discrimination*** (YES/ NO); or

        v. other? (YES/NO – if yes, specify).

    (b) If yes, the undertaking may describe the ***actions*** being taken to address the incidents described above.

    (c) [Voluntary for undertakings with 10 employees or less] Is the undertaking aware of any confirmed incidents involving ***workers in the value chain***, ***affected communities***, ***consumers*** and ***end-users*** identified in the reporting period? If yes, specify.

Comprehensive Module – Governance Metrics

C8 – Revenues from certain activities

63. If the undertaking is active in one or more of the following sectors, it shall disclose related revenues derived from activities in:

(a) the prohibited weapons industry[10] (anti-personnel mines, cluster munitions, chemical weapons or biological weapons);

(b) the cultivation and production of tobacco[11];

(c) the fossil fuel (coal, oil and gas) sector, including a disaggregation of revenues derived from coal, oil and gas[12];

(d) chemicals production[13], i.e. whether its activities fall under Division 20.2 of Annex I to Regulation (EC) No 1893/2006.

C9 – Gender diversity ratio in the governance body

64. If the undertaking has a ***governance*** body in place, the undertaking shall disclose the related gender diversity ratio.

[10] This information supports the information needs of financial market participants subject to Regulation (EU) 2019/2088 because it is derived from an additional indicator related to principal adverse impacts, as set out by indicator #14 in Table 1 of Annex I of Commission Delegated Regulation (EU) 2022/1288 of 6 April 2022 supplementing Regulation (EU) 2019/2088 of the European Parliament and of the Council with regard to regulatory technical standards specifying the details of the content and presentation of the information in relation to the principle of 'do no significant harm', specifying the content, methodologies and presentation of information in relation to sustainability indicators and adverse sustainability impacts, and the content and presentation of the information in relation to the promotion of environmental or social characteristics and sustainable investment objectives in pre-contractual documents, on websites and in periodic reports (OJ L 196, 25.7.2022, p. 1, ELI: http://data.europa.eu/eli/reg_del/2022/1288/oj), and consistent with Commission Delegated Regulation (EU) 2025/1775 amending Delegated Regulation (EU) 2022/1288 with regard to the definition of prohibited weapons (OJ L, 2025/1775, 30.12.2025, ELI: http://data.europa.eu/eli/reg_del/2025/1775/oj).

[11] This information supports the needs of benchmark administrators to disclose ESG factors subject to Commission Delegated Regulation (EU) 2020/1818 of 17 July 2020 supplementing Regulation (EU) 2016/1011 of the European Parliament and of the Council as regards minimum standards for EU Climate Transition Benchmarks and EU Paris-aligned Benchmarks (OJ L 406, 3.12.2020, p. 17, ELI: http://data.europa.eu/eli/reg_del/2020/1818/oj) as set out by paragraph b) of Article 12.1.

[12] This information supports the information needs of financial market participants subject to Regulation (EU) 2019/2088 because it is derived from an additional indicator related to principal adverse impacts set out by indicator #4 in Table 1 of Annex I of Commission Delegated Regulation (EU) 2022/1288 with regard to disclosures rules on sustainable investments ('Exposure to companies active in the fossil fuel sector').

[13] This information supports the information needs of financial market participants subject to Regulation (EU) 2019/2088 because it is derived from an additional indicator related to principal adverse impacts, as set out by indicator #9 in Table 2 of Annex I of Commission Delegated Regulation (EU) 2022/1288 with regard to disclosures rules on sustainable investments ('Investments in companies producing chemicals').

Appendix A: Defined terms

This appendix is an integral part of this Standard.

Defined term	Definition
Accident prevention	Accident prevention refers to the policies and initiatives to prevent workplace accidents and ensure the safety and well-being of employees. This not only includes measures to reduce physical risks but also involves fostering a safe and inclusive work environment free from discrimination and harassment.
Actions	Actions refer to (i) actions and actions plans (including transition plans) that are undertaken to ensure that the undertaking delivers against targets set and through which the undertaking seeks to address material impacts, risks and opportunities; and (ii) decisions to support these with financial, human or technological resources. Actions can be individual actions, taken only by the undertaking, or collective actions, that is, collaborative efforts by a group of stakeholders – such as undertakings, governments, civil society, or communities – to address shared challenges or achieve common goals, particularly when those goals cannot be effectively achieved by any single actor working alone.
Affected community	People or group(s) living or working in the same geographical area that have been or may be affected by a reporting undertaking's operations or through its upstream and downstream value chain. Affected communities can range from those living adjacent to the undertaking's operations (local communities) to those living at a distance. Affected communities include actually and potentially affected indigenous peoples.
Biodiversity-sensitive Area (BSA)	Biodiversity-sensitive areas are: (a) areas protected through legal or other effective means, including Natura 2000, UNESCO Natural World Heritage Sites, Ramsar sites, and other protected areas, for instance defined by national legislation sources; and (b) areas included under Key Biodiversity Areas (KBAs), Ecologically or Biologically Significant Marine Areas, IUCN Red List of Ecosystems or habitats of species listed in the IUCN Red List of Threatened Species (which are scientifically recognised for their importance for biodiversity).
Bribery	Dishonestly persuading someone to act in your favour by giving them a gift of money or another inducement.
Child Labour	Work that deprives children of their childhood, potential, and dignity and harms their physical and mental development. It refers to work that either: (a) is mentally, physically, socially or morally dangerous and harmful to children; or (b) interferes with their schooling by depriving them of the opportunity to attend school or by obliging them to leave school prematurely; or (c) requires them to attempt to combine school attendance with excessively long and heavy work. A child is defined as a person under the age of 18. Whether or not particular forms of 'work' can be called 'child labour' depends on the child's age, the type and hours of work performed and the conditions under which it is performed. The answer varies from country to country, as well as among sectors within countries. The minimum age of work should not be less than the minimum age of completion of compulsory schooling, and, in any case, should not be less than

Defined term	Definition
	15 years according to International Labour Organization (ILO) Convention No. 138 on Minimum Age. Exceptions can occur in certain countries where economies and educational facilities are insufficiently developed, and a minimum age of 14 years applies. These countries of exception are specified by the ILO in response to a special application by the country concerned and in consultation with representative organisations of employers and workers. National laws may permit the employment of persons aged 13 to 15 in light work as long as it is not likely to be harmful to their health or development and does not prejudice their attendance at school or participation in vocational or training programmes. The minimum age for admission into work, which by its nature or the circumstances in which it is carried out is likely to jeopardise the health, safety or morals of young persons, shall not be less than 18 years.
Circular economy principles	The circular economy principles are: (a) eliminate waste and pollution by designing products and materials that can go back into the economy after their use; (b) circulate products and materials (at their highest value) by maintaining, reusing, and refurbishing them; and (c) regenerate nature by focussing on improving natural environments and restoring key ecological functions.
Classified information	As defined in Article 2, point (7), of Regulation (EU) 2023/2418 of the European Parliament and of the Council[14], classified information means information or material, in any form, the unauthorised disclosure of which could cause varying degrees of prejudice to the interests of the Union, or of one or more of the Member States, and which bears an EU classification marking or a corresponding classification marking, as established in the Agreement between the Member States of the European Union, meeting within the Council, regarding the protection of classified information exchanged in the interests of the European Union.
Climate change adaptation	The process of adjustment to actual and expected climate change and its impacts.
Climate change mitigation	The process of reducing GHG emissions and holding the increase in the global average temperature to 1.5°C above pre-industrial levels, in line with the Paris Agreement.
Collective bargaining	All negotiations which take place between an employer, a group of employers or one or more employers' organisations, on the one hand, and one or more trade unions or, in their absence, the representatives of the workers duly elected and authorised by them in accordance with national laws and regulations, on the other, for: i) determining working conditions and terms of employment; or ii) regulating relations between employers and workers; and/or iii) regulating relations between employers or their organisations and a workers' organisation or workers' organisations.

[14] Regulation (EU) 2023/2418 of the European Parliament and of the Council of 18 October 2023 on establishing an instrument for the reinforcement of the European defence industry through common procurement (EDIRPA) (OJ L, 2023/2418, 26.10.2023, ELI: http://data.europa.eu/eli/reg/2023/2418/oj).

Defined term	Definition
Consumers	Individuals who acquire, consume or use goods and services for personal use, either for themselves or for others, and not for resale, commercial or trade, business, craft or profession purposes.
Corruption	Abuse of entrusted power for private gain, which can be instigated by individuals or organisations. It includes practices such as facilitation payments, fraud, extortion, collusion, and money laundering. It also includes an offer or receipt of any gift, loan, fee, reward, or other advantage to or from any person as an inducement to do something that is dishonest, illegal, or a breach of trust in the conduct of the undertaking's business. This can include cash or in-kind benefits, such as free goods, gifts, and holidays, or special personal services provided for the purpose of an improper advantage, or that can result in moral pressure to receive such an advantage.
Discrimination	Discrimination can occur directly or indirectly. Direct discrimination occurs when an individual is treated less favourably by comparison to how others, who are in a similar situation have been or would be treated, and the reason for this is a particular characteristic they hold, which falls under a 'protected ground'. Indirect discrimination occurs when an apparently neutral rule disadvantages a person or a group sharing the same characteristics. It must be shown that a group is disadvantaged by a decision when compared to a comparator group.
Employee	An individual who is in an employment relationship with the undertaking according to national law or practice.
End-users	Individuals who ultimately use or are intended to ultimately use a particular product or service.
Forced Labour	All work or service which is exacted from any person under the threat of penalty and for which the person has not offered himself or herself voluntarily. The term encompasses all situations in which persons are coerced by any means to perform work and includes both traditional 'slave-like' practices and contemporary forms of coercion where labour exploitation is involved, which may include human trafficking and modern slavery.
Governance	The governance is the system of rules, practices and processes by which an undertaking is directed and controlled.
Greenhouse Gases (GHG)	The gases listed in Part 2 of Annex V to Regulation (EU) 2018/1999 of the European Parliament and of the Council[15]. These include Carbon dioxide (CO2), Methane (CH4), Nitrous Oxide (N2O), Sulphur hexafluoride (SF6), Nitrogen trifluoride (NF3), Hydrofluorocarbons (HFCs) and Perfluorocarbons (PFCs).
Gross greenhouse gas (GHG) emissions	Gross greenhouse gas (GHG) emissions are total GHG emissions released by the undertaking into the atmosphere, without considering any deductions for carbon removals or other adjustments.

[15] Regulation (EU) 2018/1999 of the European Parliament and of the Council of 11 December 2018 on the Governance of the Energy Union and Climate Action, amending Regulations (EC) No 663/2009 and (EC) No 715/2009 of the European Parliament and of the Council, Directives 94/22/EC, 98/70/EC, 2009/31/EC, 2009/73/EC, 2010/31/EU, 2012/27/EU and 2013/30/EU of the European Parliament and of the Council, Council Directives 2009/119/EC and (EU) 2015/652 and repealing Regulation (EU) No 525/2013 of the European Parliament and of the Council (OJ L 328, 21.12.2018, p. 1, ELI: http://data.europa.eu/eli/reg/2018/1999/oj).

Defined term	Definition
Hazardous waste	Waste which displays one or more of the hazardous properties listed in Annex III of Directive 2008/98/EC of the European Parliament and of the Council[16].
Human trafficking	The recruitment, transportation, transfer, harbouring or reception of persons, including the exchange or transfer of control over those persons, by means of the threat or use of force or other forms of coercion, of abduction, of fraud, of deception, of the abuse of power or of a position of vulnerability or of the giving or receiving of payments or benefits to achieve the consent of a person having control over another person, for the purpose of exploitation.
Incident	A legal action or complaint registered with the undertaking or competent authorities through a formal process, or an instance of non-compliance identified by the undertaking through established procedures. Established procedures to identify instances of non-compliance can include management system audits, formal monitoring programs, or grievance mechanisms.
Location-based Scope 2 emissions	Emissions from electricity, heat, steam and cooling purchased or acquired and consumed by the reporting undertaking, calculated using the location-based 'allocating' method, which allocates generator emissions to end-users. They reflect the average emissions intensity of grids on which the energy consumption occurs and uses mostly grid-average emission factor data. Typical sources of Scope 2 emissions relate to any equipment that consumes electricity (electrical engines, lights, buildings, etc.), heat (heating in industrial processes, buildings, etc.), steam (industrial processes) and cooling (industrial processes, buildings, etc.).
Near (Biodiversity-Sensitive Area)	Near, in the context of B5 – Biodiversity, shall refer to a site that is (partially) overlapping or adjacent to a biodiversity-sensitive area. If the undertakings's site is outside but not adjacent to a biodiversity-sensitive area the undertaking may also determine if it is near such an area by defining the site's area of influence. The area of influence can be determined by applying buffer distances specific to the undertaking's type of activity following regulatory requirements, science-based recommendations and industry best practice.
Own workforce/own workers	Employees who are in an employment relationship with the undertaking ('employees') and non-employees who are either individual contractors supplying labour to the undertaking ('self-employed people') or people provided by undertakings primarily engaged in 'employment activities' (NACE Code O78).
Pay	The ordinary basic or minimum wage or salary and any other remuneration, whether in cash or in kind which the worker receives directly or indirectly ('complementary or variable components'), in respect of his/her employment from his/her employer. 'Pay level' means gross annual pay and the corresponding gross hourly pay.
Policy (or policies)	A set or framework of general objectives and management principles that the undertaking uses for decision-making. A policy implements the undertaking's strategy or management decisions related to a sustainability issue. Each policy is under the responsibility of defined person(s), specifies its perimeter of application, and includes one or more objectives (linked when applicable to measurable targets). A policy is implemented through actions or action plans.

[16] Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (OJ L 312, 22.11.2008, p. 3, ELI: http://data.europa.eu/eli/dir/2008/98/oj).

Defined term	Definition
Practices	One or more initiatives related to sustainability issues that the unertaking puts in place to transition towards a more sustainable economy. A set of practices often replaces policies for smaller undertakings.
Recordable work-related accident	A work-related accident is a discrete occurrence in the course of work which leads to physical or mental harm. Such an occurrence is recordable if it results in death or more than three days of absence from work.
Recordable work-related ill health	A case of work-related ill health is any illness caused or made worse by workplace factors or caused primarily by exposure at work to a physical, organisational, chemical or biological risk factor or to a combination of these factors. Such a case is recordable if it results in death or absence from work.
Recycling	Any recovery operation by which waste materials are reprocessed into products, materials or substances whether for the original or other purposes. It includes the reprocessing of organic material but does not include energy recovery and the reprocessing into materials that are to be used as fuels or for backfilling operations (see Directive 2008/98/EC of the European Parliament and the Council).
Renewable Energy	Energy from renewable non-fossil sources, namely wind, solar (solar thermal and solar photovoltaic) and geothermal energy, ambient energy, tide, wave and other ocean energy, hydropower, biomass, landfill gas, sewage treatment plant gas, and biogas[17].
Reuse (waste)	Any operation by which products or components of products that are not waste are used again for the same purpose for which they were conceived. This may involve cleaning or small adjustments, so it is ready for the next use without significant pre-processing.
Scope 1 GHG emissions	Direct GHG emissions from sources that are owned or controlled by the undertaking.
Scope 2 GHG emissions (or scope 2 emissions)	Indirect emissions are a consequence of the operations of the undertaking but occur at sources owned or controlled by another undertaking. Scope 2 GHG emissions are indirect emissions from the generation of purchased or acquired electricity, steam and heat, or cooling consumed by the undertaking.
Scope 3 GHG emissions (or scope 3 emissions)	All indirect GHG emissions (not included in Scope 2 GHG emissions) that occur in the value chain of the reporting undertaking, including both upstream and downstream emissions. Scope 3 GHG emissions can be broken down into Scope 3 categories.
Site (or sites)	In the context of the voluntary standard, a site is a physical location where the undertaking operates. Examples include factories, farms, mines, offices or service centres, infrastructure or facilities. Sites can be also shared with other organizations (e.g. the undertaking may share office premises with other undertakings).
Sustainability related impact (or impact)	The effect the undertaking has or could have on the environment and people, including effects on their human rights, connected with its own operations and upstream and downstream value chain, including through its products and

[17] Article 2(1) of Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources (OJ L 328, 21.12.2018, p. 82, ELI: http://data.europa.eu/eli/dir/2018/2001/oj).

Defined term	Definition
	services, as well as through its business relationships. The impacts can be actual or potential, negative or positive, intended or unintended, and reversible or irreversible. They can arise over the short, medium, or long term. Impacts indicate the undertaking's contribution, negative or positive, to sustainable development.
Targets	Measurable, outcome-oriented and time-bound goals that the undertaking aims to achieve in relation to sustainability issues. They may be set voluntarily by the undertaking or derive from legal requirements on the undertaking. A target can encompass not only improvements but also the maintenance of achieved results or the preservation of consistent performance levels.
Time horizons	When preparing its sustainability report, the undertaking shall adopt the following time horizons: (a) for the short-term time horizon, one year; (b) for the medium-term time horizon, from two to five years; and (c) for the long-term time horizon, more than five years.
Trade secret	As defined in Article 2, point (1), of Directive (EU) 2016/943 (Trade Secrets Directive[18]), a trade secret is an information which meets all of the following requirements: (a) it is secret in the sense that it is not, as a body or in the precise configuration and assembly of its components, generally known among or readily accessible to persons within the circles that normally deal with the kind of information in question; (b) it has commercial value because it is secret; (c) it has been subject to reasonable steps under the circumstances, by the person lawfully in control of the information, to keep it secret.
Training	Initiatives put in place by the undertaking aimed at the maintenance and/or improvement of skills and knowledge of its own workforce. It can include different methodologies, such as on-site training, and online training.
Value Chain	The full range of activities, resources and relationships related to the undertaking's business model and the external environment in which it operates. A value chain encompasses the activities, resources and relationships the undertaking uses and relies on to create its products or services from conception to delivery, consumption and end-of- life. Relevant activities, resources and relationships include: a) those in the undertaking's own operations, such as human resources; b) those along its supply, marketing and distribution channels, such as materials and service sourcing and product and service sale and delivery; and c) the financing, geographical, geopolitical and regulatory environments in which the undertaking operates. Value chain includes actors upstream and downstream from the undertaking. Actors upstream from the undertaking (e.g. suppliers) provide products or services that are used in the development of the undertaking's products or services. Entities downstream from the undertaking (e.g. distributors, customers) receive products or services from the undertaking.
Wage	Gross wage, excluding variable components such as overtime and incentive pay,

[18] Directive (EU) 2016/943 of the European Parliament and of the Council of 8 June 2016 on the protection of undisclosed know-how and business information (trade secrets) against their unlawful acquisition, use and disclosure (OJ L 157, 15.6.2016, p. 1, ELI: http://data.europa.eu/eli/dir/2016/943/oj).

Defined term	Definition
	and excluding allowances unless they are guaranteed.
Waste	Any substance or object which the holder discards, intends to discard, or is required to discard (see Directive 2008/98/EC of the European Parliament and of the Council on waste).
Water consumption	The amount of water drawn into the boundaries of the undertaking and not discharged back to the water environment or a third party over the course of the reporting period.
Water discharge	The sum of effluents and other water leaving the boundaries of the undertaking and released to surface water, groundwater, or third parties over the course of the reporting period.
Water stress	The ability, or lack thereof, to meet the human and ecological demand for water. Water stress is an inclusive concept that considers several physical aspects related to water resources, including water availability, water quality, and the accessibility of water (i.e. whether people are able to make use of physically available water supplies), which is often a function of the sufficiency of infrastructure and the affordability of water, among other things.
Water withdrawal	The sum of all water drawn into the boundaries of the undertaking from all sources for any use over the course of the reporting period.
Worker in the value chain	An individual performing work in the value chain of the undertaking, regardless of the existence or nature of any contractual relationship with the undertaking. In the voluntary standard, the scope of workers in the value chain include all workers in the undertaking's upstream and downstream value chain who are or can be materially impacted by the undertaking. This includes impacts that are connected to the undertaking's own operations, and value chain, including through its products or services, as well as through its business relationships. This includes all workers who are not in the scope of 'Own Workforce' ('Own Workforce' includes people who are in an employment relationship with the undertaking ('employees') and non-employees who are either individual contractors supplying labour to the undertaking ('self-employed people') or people provided by undertakings primarily engaged in employment activities (NACE Code O78).

Appendix B: List of possible sustainability issues

The appendix below is an integral part of this Standard and provides a list of possible sustainability issues.

Topics	Sub-topics
Climate Change	Climate change mitigation
	Climate change adaptation
	Energy
Pollution	Pollution of air
	Pollution of water
	Pollution of soil
	Substances of concern, including substances of very high concern
	Microplastics
Water	Water use, including withdrawal, consumption, discharges and storage
Biodiversity and Ecosystems	Drivers of biodiversity and ecosystem change (including terrestrial and marine habitat change, invasive species)
	State of species
	The extent and condition of terrestrial and marine ecosystems
	Ecosystem services
Circular Economy and Resource Use	Resource inflows
	Resource outflows related to products and services
	Resource outflows (waste)
Own Workforce and Workers in the Value Chain	Working conditions (including adequate wages, work-life balance, working time, secure employment) and social protection
	Social dialogue, freedom of association, works councils, participation rights of workers, and collective bargaining
	Health and safety
	Training and skills development

	Diversity and equal treatment (including gender equality, equal pay for work of equal value, employment and inclusion of people with disabilities, non-discrimination, anti-harassment, measures against violence)
	Other labour-related human rights topics (including child labour, forced labour, privacy and adequate housing, water and sanitation
Affected Communities	Communities' economic, social and cultural rights (including land-related impacts, security-related impacts, adequate housing and food, water and sanitation)
	Communities' civil and political rights (including freedom of expression, freedom of assembly, impacts on human rights defenders)
	Rights of indigenous peoples (including free, prior and informed consent (FPIC), self-determination, cultural rights)
Consumers and End-users	Information-related impacts for consumers or users (including privacy, access to information, freedom of expression)
	Personal safety of consumers or end-users (including health and safety, protection of children, security of a person)
	Social inclusion of consumers or end-users (including, access to products and services, responsible marketing practices, non-discrimination)
Business Conduct	Corporate culture, including anti-corruption and bribery, the protection of whistle-blowers and animal welfare
	Political influence, including lobbying activities
	Management of relationships with suppliers, including payment practices especially late payment to small- and medium-sized undertakings (SMEs)

Appendix C: Background information for financial market participants that are users of the information produced using this Standard (reconciliation with other EU regulations)

This appendix is relevant for users of the sustainability report. The table below illustrates the Sustainable Finance Datapoints that are present in different modules of this Standard that satisfy the requests of multiple user types (banks, investors, large undertakings).

The column 'DR number and Title' identifies the disclosures present in the different modules (i.e. Basic Module, and Comprehensive Module) that are Sustainable Finance datapoints. The column SFDR Table 1 and/or EBA Pillar 3 and/or Benchmark Regulation illustrates how these disclosures relate to these regulations that are relevant for users of the sustainability report (banks, other investors).

<table>
<tr><th>Topic: Environment / Social / Governance</th><th>DR number and Title</th><th>SFDR Table 1
and/or
EBA Pillar 3
and/or
Benchmark Regulation</th></tr>
<tr><td colspan="3">Basic Module</td></tr>
<tr><td>General information</td><td>B1 – Basis for preparation
The undertaking shall disclose:
vii. geolocation of sites owned, leased or managed.</td><td>EBA Pillar 3[19]</td></tr>
<tr><td>Environment</td><td>B3 – Energy and greenhouse gas emissions
The undertaking shall disclose its total energy consumption in MWh, with a breakdown as per the table below, if it can obtain the necessary information to provide such a breakdown:
<table>
<tr><th></th><th>Renewable energy</th><th>Non-renewable energy</th><th>Total</th></tr>
<tr><td>Electricity (as reflected in utility billings)</td><td></td><td></td><td></td></tr>
<tr><td>Fuels</td><td></td><td></td><td></td></tr>
</table></td><td>SFDR[20]</td></tr>
<tr><td>Environment</td><td>B3 – Energy and greenhouse gas emissions</td><td>SFDR[21]
Benchmark[22]</td></tr>
</table>

[19] This disclosure requirement is consistent with the requirements included in Commission Implementing Regulation (EU) 2022/2453 of 30 november 2022 amending the implementing technical standards laid down in Implementing Regulation (EU) 2021/637 as regards the disclosure of environmental, social and governance risks (OJ L 324, 19.12.2022, p. 1, ELI: http://data.europa.eu/eli/reg_impl/2022/2453/oj) - Template 5: Banking book - Climate change physical risk: Exposures subject to physical risk.

[20] Commission Delegated Regulation (EU) 2022/1288, mandatory indicator #5 in Table 1 of Annex I ("Share of non-renewable energy consumption and production").

[21] Commission Delegated Regulation (EU) 2022/1288 supplementing Regulation (EU) 2019/2088 (SFDR), mandatory indicators #1 and #2 in Table 1 of Annex I ("GHG emissions"; Carbon footprint").

[22] Articles 5 (1), 6 and 8 (1) of Regulation (EU) 2016/1011 of the European Parliament and of the Council of 8 June 2016 on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds

	The undertaking shall disclose its estimated absolute gross greenhouse gas (GHG) emissions generated during the reporting period in metric tonnes of CO_2 equivalent (tCO_2eq) considering the content of the GHG Protocol Corporate Accounting and Reporting Standard (2004), including: (a) the Scope 1 GHG emissions in tCO_2eq (from owned or controlled sources); and (b) the location-based Scope 2 emissions in tCO_2eq (i.e. emissions from the generation of purchased energy, such as electricity, heat, steam or cooling).	
Environment	**B4 – Pollution of air, water and soil** If the undertaking is already required by law or other national regulations to report to competent authorities its emissions of pollutants, or if it voluntarily reports on them according to an Environmental Management System, it shall disclose the emissions of pollutants to air, water and soil in its own operations. If this information is already publicly available, the undertaking may alternatively refer to the document where it is reported, for example, by providing the relevant URL link or embedding a hyperlink.	**SFDR**[23]
Environment	**B5 – Biodiversity** If the undertaking has sites or locations in or near a biodiversity-sensitive area (BSA), it shall disclose them, and the name of the BSA.	**SFDR**[24]
Environment	**B7 – Resource use, circular economy and waste management** The undertaking shall disclose: (a) the total weight of waste generated, with a breakdown between hazardous and non-hazardous waste;	**SFDR**[25]
Social	**B9 – Workforce – Health and safety** The undertaking shall disclose the following information regarding its employees:	**SFDR**[26]

and amending Directives 2008/48/EC and 2014/17/EU and Regulation (EU) No 596/2014 (OJ L 171, 29.6.2016, p. 1, ELI: http://data.europa.eu/eli/reg/2016/1011/oj).

[23] This information supports the information needs of financial market participants subject to Commission Delegated Regulation (EU) 2022/1288 supplementing Regulation (EU) 2019/2088 (SFDR) because it is derived from *(a)* an additional indicator related to principal adverse impacts as set out by indicator #2 in Table 2 of Annex I of that Delegated Regulation with regard to disclosure rules on sustainable investments ("Emissions of air pollutants"); *(b)* indicator #8 in Table 1 of Annex I ("Emissions to water); *(c)* indicator #1 in Table 2 of Annex I ("Emissions of inorganic pollutants"); and *(d)* indicator #3 in Table 2 of Annex I ("Emissions of ozone-depleting substances").

[24] Commission Delegated Regulation (EU) 2022/1288 supplementing Regulation (EU) 2019/2088 (SFDR), mandatory indicator #7 in Table 1 of Annex I ("Activities negatively affecting biodiversity-sensitive areas").

[25] This information supports the information needs of financial market participants subject to Commission Delegated Regulation (EU) 2022/1288 supplementing Regulation (EU) 2019/2088 (SFDR) because it is derived from a mandatory indicator related to principal adverse impacts as set out by indicator #9 in Table 1 of Annex I of that Delegated Regulation with regard to disclosure rules on sustainable investments ("Hazardous waste and radioactive waste ratio").

[26] This information supports the information needs of financial market participants subject to Commission Delegated Regulation (EU) 2022/1288 supplementing Regulation (EU) 2019/2088 (SFDR)**,** as reflecting an additional indicator related to principal adverse impacts as set out by indicator #2 in Table 3 of Annex I of that Delegated Regulation with regard to disclosure rules on sustainable investments ("Rate of accidents").

	(a) the number and rate of recordable work-related accidents; (b) subject to legal restrictions, the sum of the fatalities as a result of recordable work-related accidents and recordable work-related ill health.	**Benchmark**[27]
Social	**B10 – Workforce – Remuneration, collective bargaining and training** The undertaking shall disclose: (b) the percentage gap in pay between its female and male employees if the undertaking is already required to disclose so by EU law[28];	**SFDR**[29] **Benchmark**[30]
Governance	**B11 – Convictions and fines for corruption and bribery** In case of convictions and fines in the reporting period, the undertaking shall disclose the number of convictions, and the total amount of fines incurred for the violation of anti-corruption and anti-bribery laws.	**Benchmark**[31] **SFDR**[32]
Comprehensive Module		
Environment	**Consideration when reporting on GHG emissions under B3 (Basic Module)** When reporting its Scope 1 and Scope 2 emissions, if the undertaking discloses entity-specific information on its Scope 3 emissions, it shall present it together with the information specified under B3 – Energy and greenhouse gas emissions.	**SFDR**[33] **Benchmark**[34]

[27] This information supports the needs of benchmark administrators to disclose ESG factors subject to Commission Delegated Regulation (EU) 2020/1816 of 17 July 2020 supplementing Regulation (EU) 2016/1011 of the European Parliament and of the Council as regards the explanation in the benchmark statement of how environmental, social and governance factors are reflected in each benchmark provided and published (OJ L 406, 3.12.2020, p. 1, ELI: http://data.europa.eu/eli/reg_del/2020/1816/oj), as set out by indicator "Weighted average ratio of accidents, injuries, fatalities" in sections 1 and 2 of Annex II of the Delegated Regulation (EU) 2020/1816.

[28] Directive (EU) 2023/970 of the European Parliament and of the Council of 10 May 2023.

[29] Commission Delegated Regulation (EU) 2022/1288 supplementing Regulation (EU) 2019/2088 (SFDR), mandatory indicator #12 in Table 1 of Annex I ("Unadjusted gender pay gap").

[30] Commission Delegated Regulation (EU) 2020/1816, indicator "Weighted average gender pay gap" in section 1 and 2 of Annex II.

[31] Commission Delegated Regulation (EU) 2020/1816, indicator "Numbers of convictions and amount of fines for violations of anti-corruption and anti-bribery laws" in section 1 and 2 of Annex II of Delegated Regulation (EU) 2020/1816.

[32] This information supports the information needs of financial market participants subject to Commission Delegated Regulation (EU) 2022/1288 supplementing Regulation (EU) 2019/2088 (SFDR)**,** as reflecting an additional indicator related to principal adverse impacts as set out by indicator # 17 Table 3 of Annex I of that Delegated Regulation ("Numbers of convictions and amount of fines for violations of anti-corruption and anti-bribery laws by investee companies").

[33] Commission Delegated Regulation (EU) 2022/1288 supplementing Regulation (EU) 2019/2088 (SFDR), mandatory indicators #1 and #2 in Table 1 of Annex I ("GHG emissions"; Carbon footprint").

[34] Regulation (EU) 2016/1011, Articles 5 (1), 6 and 8 (1).

Environment	**C3 – GHG reduction targets and climate transition** If the undertaking has established GHG emission reduction targets, it shall disclose its targets in absolute values for Scope 1 and Scope 2 emissions. In line with paragraphs 49 to 52 above and if it has set Scope 3 reduction targets, the undertaking shall also provide targets for significant Scope 3 emissions. In particular, it shall provide: (a) the target year and target year value; (b) the base year and base year value; (c) the units used for targets; (d) the share of Scope 1, Scope 2 and, if disclosed, Scope 3 that the target concerns; and (e) a list of main actions it seeks to implement to achieve its targets. If the undertaking that operates in high climate impact sectors[35] has adopted a transition plan for climate change mitigation, it may provide information about it, including an explanation of how it is contributing to reduce GHG emissions. In case the undertaking operates in high-climate impact sectors and does not have a transition plan for climate change mitigation in place, it shall indicate whether and, if so, when it will adopt such a transition plan.	**SFDR**[36] **Benchmark**[37] **EBA Pillar 3**[38] **Benchmark**[39]
Environment	**C4 – Climate risks** If the undertaking has identified climate-related hazards and climate-related transition events, creating climate-related risks for the undertaking, it shall:	**Benchmark**[40] **EBA Pillar 3**[41]

[35] High climate impact sectors are those listed in NACE Sections A to H and Section M as defined in the Annex to Delegated Regulation (EU) 2023/137.

[36] This information supports the information needs of financial market participants subject to Regulation (EU) 2019/2088 (SFDR) because it is derived from an additional indicator related to principal adverse impacts as set out by indicator #4 in Table 2 of Annex I of Commission Delegated Regulation (EU) 2022/1288 with regard to disclosure rules on sustainable investments ("Investments in companies without carbon emission reduction initiatives").

[37] This information is aligned with Article 6 of Commission Delegated Regulation (EU) 2020/1818 of 17 July 2020.

[38] This information is aligned with Article 449a of Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and amending Regulation (EU) No 648/2012 (OJ L 176, 27.6.2013, p. 1, ELI: http://data.europa.eu/eli/reg/2013/575/2026-06-26); Commission Implementing Regulation (EU) 2022/2453 of 30 November 2022 amending the implementing technical standards laid down in Implementing Regulation (EU) 2021/637 as regards the disclosure of environmental, social and governance risks (OJ L 324, 19.12.2022, p. 1, ELI: http://data.europa.eu/eli/reg_impl/2022/2453/oj) - Template 3: Banking book – Indicators of potential climate change transition risk: alignment metrics.

[39] This information is aligned with Article 2 (1) of Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ('European Climate Law') (OJ L 243, 9.7.2021, p. 1, ELI: http://data.europa.eu/eli/reg/2021/1119/oj), and with Article 2 of Commission Delegated Regulation (EU) 2020/1818.

[40] Commission Delegated Regulation (EU) 2020/1816 Annex II: Environmental factors to be considered by underlying assets of the benchmark.

[41] EBA Pillar 3: ITS - Template 5: Banking book - Climate change physical risk: Exposures subject to physical risk; and EBA Pillar 3: ITS - Template 2: Banking book - Indicators of potential climate change transition risk: Loans collateralised by immovable property – Energy efficiency of the collateral.

	(a) briefly describe such climate-related hazards and climate-related transition events; (b) disclose how it has assessed the exposure and sensitivity of its assets, activities and value chain to these hazards and transition events; (c) disclose the time horizons of any climate-related hazards and transition events identified; and (d) disclose whether it has undertaken climate change adaptation actions for any climate-related hazards and transition events. The undertaking may disclose the potential adverse effects of climate risks that may affect its financial performance or business operations in the short-, medium- or long-term, indicating whether it assesses the risks to be high, medium, low.	
Social	**C6 – Additional own workforce information - Human rights policies and processes** The undertaking shall disclose an answer to the following questions: (a) Does the undertaking have a code of conduct or human rights policy for its own workforce? (YES/NO) (b) If yes, does this cover: i. child labour (YES/ NO); ii. forced labour (YES/ NO); iii. human trafficking (YES/NO); iv. discrimination (YES/NO); v. accident prevention (YES/NO); or vi. other? (YES/NO – if yes, specify). Does the undertaking have a complaints-handling mechanism for its own workforce? (YES/ NO)	**Benchmark**[42] **SFDR**[43]

[42] This information supports the needs of benchmark administrators to disclose ESG factors subject to Delegated Regulation (EU) 2020/1816 as set out by indicator "Exposure of the benchmark portfolio to companies without due diligence policies on issues addressed by the fundamental International Labour Organisation Conventions 1 to 8" in section 1 and 2 of Annex II to that Delegated Regulation.

[43] This information supports the information needs of financial market participants subject to Regulation (EU) 2019/2088 because it is derived from a mandatory indicator related to principal adverse impacts as set out by indicator #11 in Table 1 of Annex I ("Share of investments in investee companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises or grievance /complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises") and by indicator #5 in Table 3 of Annex I ("Share of investments in investee companies without any grievance/complaints handling mechanism related to employee matters") and by indicator #9 in Table 3 of Annex I ("Share of investments in entities without a human rights policy") of Commission Delegated Regulation (EU) 2022/1288 with regard to disclosure rules on sustainable investments.

Social	**C7 – Human rights incidents** The undertaking shall disclose an answer to the following questions: (a) Does the undertaking have confirmed incidents in its own workforce related to: i. child labour (YES/ NO); ii. forced labour (YES/ NO); iii. human trafficking (YES/ NO); iv. discrimination (YES/ NO); or v. other? (YES/NO – if yes, specify). (b) If yes, the undertaking may describe the actions being taken to address the incidents described above. (c) Is the undertaking aware of any confirmed incidents involving workers in the value chain, affected communities, consumers and end-users identified in the reporting period? If yes, specify.	**SFDR**[44] **Benchmark**[45]
Governance	**C8 – Revenues from certain activities** If the undertaking is active in one or more of the following sectors, it shall disclose related revenues derived from activities in: (a) the prohibited weapons industry (anti-personnel mines, cluster munitions, chemical weapons or biological weapons);	**SFDR**[46] **Benchmark**[47]
	(b) the cultivation and production of tobacco[48];	**EBA Pillar 3**[49]

[44] This information supports the information needs of financial market participants subject to Regulation (EU) 2019/2088 because it is derived from a mandatory and additional indicator related to principal adverse impacts as set out by indicator #10 in Table 1 of Annex I and by indicator #14 in Table 3 of Annex I of Commission Delegated Regulation (EU) 2022/1288 with regard to disclosure rules on sustainable investments ("Violations of UNGC principles and OECD Guidelines for Multinational Enterprises" and "Number of identified cases of severe human rights issues and incidents").

[45] This information supports the information needs of benchmark administrators to disclose ESG factors subject to Delegated Regulation (EU) 2020/1816 as set out by indicator "Number of benchmark constituents subject to social violations (absolute number and relative divided by all benchmark constituents), as referred to in international treaties and conventions, United Nations principles and, where applicable, national law" in section 1 and 2 of Annex II.

[46] This information supports the information needs of financial market participants subject to Regulation (EU) 2019/2088 because it is derived from an additional indicator related to principal adverse impacts, as set out by indicator #14 in Table 1 of Annex I of Commission Delegated Regulation (EU) 2022/1288, and consistent with Commission Delegated Regulation (EU) 2025/1775.

[47] Commission Delegated Regulation (EU) 2020/1818 Article 12(1): "Administrators of EU-Paris aligned Benchmarks shall exclude all of the following companies from those benchmarks: companies involved in any activities related to prohibited weapons;" and Delegated Regulation (EU) 2020/1816 Annex II, Section 1, 2 and 5: Weighted average percentage of benchmark constituents in the controversial weapons sector."

[48] This information supports the needs of benchmark administrators to disclose ESG factors subject to Regulation (EU) 2020/1818 as set out by paragraph b) of Article 12.1.

[49] EBA Pillar 3: Template 1: Banking book - Climate change transition risk: Companies in the manufacturing of tobacco products excluded from EU-Paris aligned Benchmarks in accordance with point b) of Article 12(1) and in accordance with Article 12(2) of Commission Delegated Regulation (EU) 2020/1818.

		Benchmark[50]
	(c) the fossil fuel (coal, oil and gas) sector, including a disaggregation of revenues derived from coal, oil and gas[51];	**SFDR**[52] **EBA Pillar 3**[53] **Benchmark**[54]
	(d) chemicals production[55], i.e. whether its activities fall under Division 20.2 of Annex I to Regulation (EC) No 1893/2006.	**SFDR**[56] **EBA Pillar 3**[57]
Governance	**C9 – Gender diversity ratio in governance body** If the undertaking has a governance body in place, the undertaking shall disclose the related gender diversity ratio.	**SFDR**[58] **Benchmark**[59]

[50] This information supports the needs of benchmark administrators to disclose ESG factors subject to Commission Delegated Regulation (EU) 2020/1818 as set out by Article 12(1) paragraph b) of that Regulation and Section 5 of Annex II to Delegated Regulation (EU) 2020/1816: "Weighted average percentage of benchmark constituents in the tobacco sector."

[51] This information supports the information needs of financial market participants subject to Regulation (EU) 2019/2088 because it is derived from an additional indicator related to principal adverse impacts set out by indicator #4 in Table 1 of Annex I of Commission Delegated Regulation (EU) 2022/1288 with regard to disclosures rules on sustainable investments ('Exposure to companies active in the fossil fuel sector').

[52] This information supports the information needs of financial market participants subject to Regulation (EU) 2019/2088 because it is derived from an additional indicator related to principal adverse impacts set out by indicator #4 in Table 1 of Annex I of Commission Delegated Regulation (EU) 2022/1288 with regard to disclosures rules on sustainable investments ("Exposure to companies active in the fossil fuel sector").

[53] EBA Pillar 3: Template 1: Banking book - Climate change transition risk: Companies in Mining and quarrying excluded from EU-Paris aligned Benchmarks in accordance with Article 12(1), points (d) to (g), and in accordance with Article 12(2) of Commission Delegated Regulation (EU) 2020/1818.

[54] Commission Delegated Regulation (EU) 2020/1818 Article 12(1).

[55] This information supports the information needs of financial market participants subject to Regulation (EU) 2019/2088 because it is derived from an additional indicator related to principal adverse impacts, as set out by indicator #9 in Table 2 of Annex I of Commission Delegated Regulation (EU) 2022/1288 with regard to disclosures rules on sustainable investments ('Investments in companies producing chemicals').

[56] This information supports the information needs of financial market participants subject to Regulation (EU) 2019/2088 of the European Parliament and of the Council because it is derived from an additional indicator related to principal adverse impacts set out by indicator #9 in Table 2 of Annex I to Commission Delegated Regulation (EU) 2022/1288 with regard to disclosures rules on sustainable investments ("Investments in companies producing chemicals").

[57] EBA Pillar 3: Template 1: Banking book - Climate change transition risk: Companies in Mining and quarrying excluded from EU-Paris aligned Benchmarks in accordance with of Article 12(1), points (d) to (g), and Article 12(2) of Commission Delegated Regulation (EU) 2020/1818.

[58] This information supports the information needs of financial market participants subject to Regulation (EU) 2019/2088 because it is derived from an additional indicator related to principal adverse impacts set out by indicator #13 in Table 1 of Annex I of Commission Delegated Regulation (EU) 2022/1288 of 6 April 2022 supplementing Regulation (EU) 2019/2088 of the European Parliament and of the Council with regard to disclosures rules on sustainable investments ("Board gender diversity").

[59] This information supports the information needs of benchmark administrators to disclose ESG factors subject to Commission Delegated Regulation (EU) 2020/1816 as set out by indicator "Weighted average ratio of female to male board members" in section 1 and 2 of Annex II to that Delegated Regulation.

ANNEX II

List of disclosures covered by the value chain cap

This Annex provides an overview of the disclosures covered by the value chain cap for undertakings with 10 employees or less and for undertakings with more than 10 employees.

DR Number	Reference	Topic / datapoint	Value chain cap for undertakings with 10 employees or less	Value chain cap for undertakings with more than 10 employees
Basic Module				
B1	Para 27, point (a), subpoints (i) and (ii)	Selected module option (basic and/or comprehensive)	X	X
B1	Para 27, point (c)	Choice of reporting basis (individual or consolidated)	X	X
B1	Para 27, point (e), subpoints from (i) to (vii)	General undertaking's information	X	X
B3	Para 32, first sentence	Total energy consumption in MWh		X
B3	Para 33	Estimated absolute gross greenhouse gas (GHG) emissions		X
B6	Para 36	Total water withdrawal		X
B7	Para 38, first sentence	Circular economy principles application		X
B7	Para 39, point (a)	Total weight of waste generated, with a breakdown between hazardous and non-hazardous waste		X
B7	Para 39, point (b)	Proportion of waste diverted to recycling or reuse		X
B8	Para 40, point (a)	Number of employees (in headcount or full-time equivalent) per type of employment contract	X	X
B8	Para 40, point (b)	Number of employees (in headcount or full-time equivalent) per gender	X	X
B9	Para 41, point (a)	Number and rate of recordable work-related accidents	X	X
B10	Para 42, point (a)	Whether the employees receive pay that is equal or above applicable minimum wage for the country it reports on	X	X
B10	Para 42, point (c)	Percentage of employees covered by collective bargaining agreements	X	X

B10	Para 42, point (d)	Average number of annual training hours per employee	X	X
Comprehensive Module				
C1	Para 46, point (a)	Description of significant groups of products and/or services offered		X
C1	Para 46, point (b)	Description of significant market(s) the undertaking operates in		X
C1	Para 46, point (c)	Description of main business relationships		X
C5	Para 58	Employee turnover rate		X
C6	Para 61, point (a)	Code of conduct or human rights policy		X
C6	Para 61, point (c)	Complaints-handling mechanism		X
C7	Para 62, point (a), subpoints from (i) to (v)	Confirmed incidents in its own workforce		X
C7	Para 62, point (c), first sentence	Confirmed incidents involving workers in the value chain, affected communities, consumers and end-users		X