# DRAFT FOR EFRAG SRB AND EFRAG SR TEG AFTER TARGETED CONSULTATION

This paper has been prepared by the EFRAG Secretariat for discussion at a public joint meeting of the EFRAG SR TEG and SRB. The paper does not represent the ifficial views of EFRAG or any individual member of the EFRAG SRB or EFRAG SR TEG. The paper is made available to enable the public to follow the discussions in the meeting. Tentative decisions are made in public and reported in the EFRAG Update. EFRAG positions, as approved by the EFRAG SRB, are published as comment letters, discussion or position papers, or in any other form considered appropriate in the circumstances.

#### Disclaimer

The European Commission in the Omnibus proposal released on 26 February 2025 proposes, to use the VSME Standard as the basis of a future voluntary standard for undertakings up to 1000 employees. The VSME Standard has been developed for use by non-listed SMEs including micro-enterprises and has not been tested for use by other larger and more complex companies. It is important to note that on 30 July 2025 the European Commission officially adopted EFRAG's VSME as a Recommendation. With regard to the endorsement of the VSME as a Delegated Act, at the moment, no information is available on the proposed Delegated Act of a voluntary standard to be used by companies with 250 to 1000 employees, besides the European Commission's 26 February Omnibus proposal. The VSME supporting guides currently being developed are to be understood as supporting the application of the VSME Standard for undertakings with less than 250 employees. The content of the VSME supporting guides under discussion has been developed in line with the scope of the VSME. Should the VSME be destined to a different group of undertakings. Their current content could be different and less simplified.

#### Introduction

- This supporting guide complements disclosure C2 Description of practices, policies and future initiatives for transitioning towards a more sustainable economy (paragraph 48, 49) of the VSME.
- 2 Disclosure C2 builds upon disclosure B2 (Basic Module). In disclosure B2, the undertaking is asked to say whether it has practices, policies and future initiatives that tackle the list of sustainability issues (Annex B of the VSME). In disclosure C2, undertakings are asked to describe this information. An extract of both disclosures is displayed below.
  - B2 Practices, policies and future initiatives for transitioning towards a more sustainable economy
  - 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:
    - (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;
    - $(c) \qquad \text{any future initiatives or forward-looking plans that are being implemented on sustainability issues; and} \\$
    - (d) targets to monitor the implementation of the policies and the progress achieved towards meeting such targets. 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 14 of Annex II of this Recommendation to report this information.
  - 28. If the undertaking also reports on the Comprehensive module, it shall complement the information provided under B2 with the datapoints found in C2.
  - C2 Description of practices, policies and future initiatives for transitioning towards a more sustainable
  - 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 149 of Annex II of this Recommendation for this purpose.
  - 49. The undertaking may indicate the most senior level within its employees that is accountable for implementing the policies when this has been determined by the undertaking.

### Structure and aim of the supporting guide

The content of this supporting guide is not mandatory, not exhaustive, not-binding, nor prescriptive. This supporting guide does not set any expectations for the specific content to be reported, but aims to help SMEs by providing possible elements for their disclosures.

- 3 This supporting guide is composed of two parts:
  - a. list of examples of practices, policies and future initiatives by sustainability topics
  - b. case studies

## Definitions of practices, policies, future initiatives, and targets (VSME Standard):

Practices (paragraph 26(a)): 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.

Link Annex 1 of the **VSME** 

Policies (Appendix A: Defined terms): 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 Appendix A: Defined application, and includes one or more objectives (linked when applicable to measurable targets). A policy is implemented through actions or action plans. For example, undertakings with less resources may have few (or no) policies formalised in written documents, but this does not necessarily mean they do not have policies. If the undertaking has not yet formalised a policy but has implemented actions or defined targets through which the undertaking seeks to address sustainability issues, it shall disclose them.

Policies (clarifications based on defintion above and par. 48, 49 VSME and related guidance ): The definition of policy clarifies that formalised policies in SMEs are written. Policies can also be "unwritten" i.e. informal. In this case they coincide with a practices. In both forms (written or unwritten) they stem from management decisions or from the undertaking's startegy/operations. In both forms policies can be associated or not to targets. Written policies have a defined person responsible for it. In both cases (written or unwritten policie /practices) there may be or not be a senior management among employees accountable for it.

Future initiatives (paragraph 26(c)): future initiatives or forward-looking plans that are being implemented on sustainability issues.

Link Annex 1 of the

- Targets (paragraph 26(d)): Measurable, outcome-oriented and time-bound goals that the SME aims to achieve in relation to sustainability issues. They may be set voluntarily by the SME or derive from legal requirements on the
- Many SMEs already have practices, policies (written or unwritten) and future initiatives in place, either due to legal requirements (national and/ or European legal requirements such as the European Energy Performance for Buildings Directive, the EU Whistleblowing Directive, health and safety-related national laws, etc.), management of business risks, or as part of their value proposition.

### **Sectors chosen for Case Studies**

- This supporting guides contains 5 case studies are based on the list of examples of practices, polices, and future initiatives (see the tab with the list of examples).
- The case studies cover different business sectors, each giving an example for small (12 employees) and a medium (200 employees)

  undertakings. The case studies are given in the form of mock-up disclosure. The aim of these case studies is to show how SMEs could disclose C2-related information.
- The sectors of the case studies below have been chosen according to the distribution of the main SME sectors in the EU (Eurostat's Structural Business Statistics (2022)). See the breakdown on the below:

Case Study	Reference Sector	Sector share (%) of total SMEs
Case Study 1 - Food & beverage: Ready- made meals shop or chain	Wholesale & Retail Trade	18%
Case Study 2 - Manufacturing: Automotive parts producer	Manufacturing	7%
Case study 3 - Agriculture: Milk and dairy producer	Others	<9%
Case Study 4 - Construction: Housing construction company	Constructions	12%
Case Study 5 - E- commerce / Digital services: Online	Wholesale & Retail	
retailer	Trade	18%



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- List of examples practices, policies, and future initiatives listed by sustainability topic

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Control Control	to the same of the	With and Marine Personnel	Sodianily	Confedence		Weeken in the York of Paris	Affected Communities		
Climate Change	Polistian	Water and Marine Resources	Bookersty	Cinalis Eurosny	Own workload	Workers in the Value Chain	Affected Communities	Consumers and End-users	Buttimess Conduct  a. Enouging that the undertaking's reason and values as well
a Replacing conventional lighting with GED						a. Demonstrate a commitment to respecting the rights at work in the value	a. Establish-partnerships with local schools and	a. Encuring that consumers and for end-users receive	as the undertaking's principles regarding business conduct enables are understood by all relevant stakeholders. They can
a Replacing conventional lighting with GED cyclenic (which are supported by an afficial energy label or other nebable standard) and installing incoonior daylight seasors in appropriate areas (Climate change)	a. Using non-hazardous cleaning method alternatives (e.g. using cleaning leaning (Polising materials)	a. Educating staff on responsible water usage practice (Managing and monitoring water resources)	<ul> <li>Planting locally adapted native vegetation and politizate friendly species, and/or installing supports for the creation of different habitats for animals and</li> </ul>	Reduce material use at the workplace (e.g., eliminate the use of single-use above, such strates bettled to the management)	a. Workplace hazard identification and documentation.	a. Demonstrate a commitment to respecting the rights at work in the value chain, and the responsibility may be given to a seeilar person, (e.g., conducting regular solubit of copylines including an evaluation of flabour conditions and interviews with worker). (Working conditions and Other	educational institutions to pramote internelity and work experience apportunities (Communities)	complete, understandable and accurate information about products or services, such as product labels, on-product descriptions, separate information brachures, unline content	be conveyed implicitly through-everylay practices, leadership behaviour, and internal communication. They can also be made explicit, through, fire example a Cale of Conduct, which clipicates the company's expectations regarding behaviour,
appropriate areas (Climate change entigation energy efficiency)	(Polluting materials)		meds/Bodywsty management)			conditions and interviews with workers) (Morking conditions and Other work-related rights)	economic, spool and outsural rights, Communities' dvill and political rights and Rights of indigenous people)	etc.)information-related impacts for concurrers, personal safety of concurrers and social inclusion of concurrers)	ctipulates the company's expectations regarding behaviour, on topics such as anti-discrimination and harasoment, diess.
									code, use of company resources, and-bribery, etc. (Corporate Culture)
<ol> <li>Regizor electronic appliances with more energy-efficient appliances such acprishes computes, monitors and servers, compressors, pumps, kicthen appliances.</li> </ol>	s, B. Canadering raks related to pollution (sail,	1	<ol> <li>Encourage office landoods (e.g. through lease classed) to adopt greener landscaping practice (e.g. creating no-mous areas, reducing mouring frequency, avoiding involves and non-rottle operace no imprany ground[ to support enhanced hobitats for politicators.</li> </ol>		S. Emergency Programmings Wines a 4 annual Trans	Derivation and implementation of a tuppiner Code of Conduct that sidentifies the minimum standards that suppliers are to meet in terms of, (i.e.d.) safe working conditions and agrees informations are some or conditions.	b. Apply an itemption practice for sourcing raw materials and product to ensure that suppliers do not have a negatively impact on local communities (for example, washerable transformed and other offsets to reduce health risks) (communities' economic, occur and	Toin relevant staff on outcomer handling practices to	b. Incurred headership upholds the common values of the com-
computers, monitors and servers, compressurs, pumps, kirchen appliances	<ul> <li>b. Considering risk retailed to pollution (suit, air, and/or wider) when managing environmental risk (Monitoring and managing environmental risk (Monitoring and managing)</li> </ul>	b. testalling water-caving features (Mater-use efficiency)	creating no-mow areas, reducing mowing frequency, avoiding invasive and non-native species, on company around for contract automated to be contracted.	Reduce food watte or compact organic watte on-life (Macte management)	routes, communication protocols, five drifts, (heralth and cafe(s))	identifies the enrormum classified that couplines are to exact in tenne, of, p. a) cafe working classifieries can shape, collectives hoggaring, prevention of forced or child tabour, and/or fine-down of association. This could be cross- recorded to a visit tabour, and/or fine-down of association. This could be cross- ted forced and or the control of the coupliness	example, wastewater treatment and other efforts to reduce health risks) (Communities' economic, social and	provide and respond to concurrer product/sensor-related information requests (information-related impacts for concurrent and social social and concurrent.)	b. Incuring leadership upholds the company values in their decision-making, for example by regular mandatory training on business conduct tapos (Corporate outure)
efficiency	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		(Bod venity management)			be described under Business Conduct. (Morking conditions and Other work- related rights)	cultural rights, Communities' chill and political rights and flights of indigenous people)	Companies and Good recognition to companies (	
	c. Regularly tracking encounts of pollutants					c. Straightsh an approach including collaborative actions with supply than contract that forces without on the popular incompletely action working.	c. Engage with industry arganizations, stude assaulations, or MODS to better understand the neighbor/poster impacts on the food communities co- relation to matters annersting own-workfoots, workfoots in the value chain, the community and concurrent and exhibition store administ Community and concurrent and exhibition store administ Communities' incoloning, could	c. Establish channels through which consumers and/or end-	r Marafarana aribus Marash Maraharin a basabaribas
c. Training employees on daily energy- caring habits and use of installed energy-	<ul> <li>Regularly tracking environment of pollutants (e.g., monitoring or real time throughout seriori, recurring estimations, monitoring of nearby curface water quality to detect early ogics of contamination, workewater quality</li> </ul>	c. Regurady maintaining water-usage (e.g. through-periodic moter readings, real-time water consumption dischloseds, editionations, etc.), including to detect leaks. (Water-use efficiency)	c. Creating green racfs, walls, or vegetated facades	<ul> <li>Set up dear waste separation in office and production (e.g. dearly marked bins for e-waste), ensuring minimal landfill and maximizing reuse or recycling (NIVO)</li> </ul>	c. Health & Safety Training including first and and	patients that Solvies efforts or key areas in oughly chain working conditions, e.g. the use of mobile platforms to collect anonymous Seedback from fattory workers on-cafety, wager, and treatment, the provision of cafe toxiques for ceasinal workers, the implementation of chained enclains, highlighted stations, and adjusted work from the syndet workers from	negative/positive impacts in the local communities in relation to matters conserving own workforce, workders.	Lesis car all or complain questions and monitor them regularly. Use them for intri-action with you concurrency and/or end-users (information-instance) impacts for	<ol> <li>Reinfancing culture through activities (e.g., teenduckling events, employee surveys according their adherence to ethical present averaged abortising award for improvement) and communication (e.g., internal presentations, partiers,</li> </ol>
etitigation energy efficiency)	oges of contamination, workewater quality assessment) (Vontoing and managing	edinations, etc.), including to detect tests. (Noter-use efficiency)	(Bodiversity management)	eargement)	emergency responsiveness	transport for seasonal workers, the implementation of shaded rest areas, hydration stations, and adjusted work hours to protect workers from	in the value chain, the community and cancernect and establish some actions (Communities' economic, coost and cultural ratios, Communities' circl and solitical	andjor end-users (intornation-related impacts for consumers, personal cafety of consumers and social industor of consumers)	and communication (e.g. internal presentations, posters, newsletters) (Corporate culture)
	patabori					Palitime Regit. (Working conditions and Other work-resided rights)	rights and Rights of Indigenous people)		
							d. Monitor current practices that may impact human center, housing food water proportions school	at Making and another or manager and state for consumer	
d. Conducting a certified energy audit and implementing key recommendations (Climate change integration, energy efficiency)	d. Training staff on identification and cafe handling of hazardauc materials (e.g., providing clear rules on their handling)	d. Assessing the amount of water required in the production of all or schedule product times (i.e. water footprint of products)	d. nestalling browsles (e.g. grassed owsles), can gardens, or water retention pands (Badhersty	d: Offer clients attake-back system (e.g., deposit-refund scheme) for used products or packaging (e.g. returnable packaging) (Nacte management)	<ol> <li>Personal Protective Equipment (PPE), e.g., protective gloves, betweet, foot and eye protection, bearing devices, lift belts, requisitors, full body surts, are insured.</li> </ol>	d. On site visits of suppliers include an evaluation of workforce	<ol> <li>Monitor current practices that may impact human rights, housing, food, water, or canitation in local communities via research, and, in other cases, it could be via third-party callaborations where sector instaltives.</li> </ol>	d. Milding oure products or services are safe for consumers and/or end-users and do extinate their health in the langer level (e.g., using ctandardised tests applicable to the ordior and/country, reduction or elementation of operfix chemical inputs into the product or production geochec) (Personal	d. Prounding Science for employees, which can take the Science of real-life sciences insolutes on ethical distensions (e.g., "how to recognize and address comparagrating gifts") and can be deduced with a Fearming (Corruption and Intelleg).
(Christe charge mitigation energy efficiency)	providing clear rules on their handling) (Polluting materials)	[Managing and monitoring wider resources]	management)	or packaging (e.g. returnable packaging) (Youte management)	bearing devices, lift belts, requisitors, full body suits, etc.) results and safety!	conditions. (Broking conditions and Other work-related rights)	are angoing, or via 1000 mailing botc for regular updates on cases of human rights breaches. (Communities)	and country, reduction or elimination of specific chemical inputs into the product or production process() [Personal	to recognize and address inappropriate gifts") and can be delivered via e-learning (Corruption and Bribery)
							and political rights and Rights of indigenous people)	Carry or Conscious Carry or Pro-Consci	
e. Installing unant energy meters,	e. Implementing secure durage and disposal of	e. Redecigning products to reduce water use in the use-phase	String outsinably certified materials (is g. PSC,     String outsinably certified materials (is g. PSC,     String outsinably certified materials (is g. PSC,     String outsinably certified materials).			a Name with a formation factor to the state of the same and the same state of the sa	e. Platiner with local NSOs that can callect feedback on		e. Bibliothing internal reporting channels (ix.g. direct reporting to a menager or the orizonermon options, cuch as a origer-tion-box, a dedicated ereal or third-party service). Clearly communicating the reporting process, relating employees fired rule and protected from relations, and that perspective follows on measures or table: 15 constitution, and that
e. tridating court energy meters, maintaining distribusints, and battery discige to exible efficient energy-use (Clinical Clange integration energy-efficiency)	<ul> <li>Implementing occurs disrage and disposation for hazardous substances (e.g., spell trays, seeled containers, dedicated stange sooms)</li> </ul>	<ul> <li>Redesigning products to reduce water use in the use-phase or during production of a product (e.g. selecting materials or production methods requiring less water or their production)</li> </ul>	Mainfrower Africance) and/or establishing relationships with suppliers that have blodivenity conscious practices or that adhere to blodivenity standards	<ul> <li>Promote reuse or low-impact use strategies for products or components with cheets and suppliers (e.g., shared containent) (circular economy)</li> </ul>	Designate an employee responsible for exceptional health. (resulth and cafety)	<ul> <li>Engage with or formably reference industry-wide initiatives that promote for labour conditions and protect human rights across the value chain [Other Consultants] (Working conditions and Other work-related rights)</li> </ul>	<ul> <li>Partner with local NSOs that can callect feedback on SME's behalf on respecting the rights of indigenous' peoples or, in some cases, was subcomption to NSOs within this for widther than the control of the NSOs</li> </ul>	Personal cafety of consumers and/or end-users)	Clearly communicating the reporting process, ensuring employees feel safe and protected from retalation, and that
			(Natural habitat protection)						appropriate follow-up measures are taken. (Corporate Culture)
f. spgrading building inculation and	f. Regularly checking and conducting examine axis: (e.g., on equipment, vehicles) to prevent equipment failure, quickly defect toxis:(e.g., on AC units, of contained), and encurs as efficient use of fuel (e.g., vehicles)	f. runvesting and fitteeing conwater, recycling greywater,				E. Implementing digital aleds or setting up brawser alens for key terms		f. Protecting the data of concurrent and end-users (e.g. 6079	
windows, or applying reflective coatings to improve the road efficiency (Climate change	prevent equipment failure, quickly detect leaks (e.g., on RC units, od containers), and	and/or reusing process water for non-drinking purposes (e.g. cleaning, cantistion, impatinggreen areas) (Water-use	<ol> <li>Elementing or mannesing coursing of products/ raw materials from brodiversity sensitive areas (Natural Nations and Course)</li> </ol>	f. Providing educational sensors or guides on 'responsible consumption' to consumers (e.g. how to extend product blespan)	E. Implement and monitor the existing codective bargaining agreement on working conditions.	(e.g., "Industry) tabour violations," "facted tabour is (tuppine's Country)") to begin mapping and callecting risk factors (e.g. geographies, section).	<ol> <li>Integrate counting from stateburders cuch as more- enterprises or social enterprises that employ vulnerable sessile.</li> </ol>	<ol> <li>Picteding the data of concurrent and end-users (e.g. 0009) and privacy rights, responsible use of Atom algorithms,</li></ol>	<ol> <li>If relevant for operations, considering establishing dear policies on anti-corruption, the management of supplier relationships, and political engagement (Corporate Culture)</li> </ol>
intigation energy efficiency)	Polluting materials)	efficiency				(Morking conditions and Other work-related rights)		of consumers and social inclusion of consumers)	
								•	
									g. Having a policy in place that prohibits employees from offering, making, seeking or accepting gifts, payments,
		1			1				g. Naving a pulliny in place that problems employees from offering, making, overlain or adverting gifts, payments, softened if example, and the place gifts, payments, softened if example, patient that they will believe the business three carbon care do not fail within the limits of computer hospitality. This policy opposits the broader and of sheetings and entigating corruption escs, particularly in high- rick and set such as
		1			1				corporate hospitality. This policy supports the broader aim of identifying and mitigating consistion risks, sorticular—when.
g. Oytinoung or retraffEting everyy-	g. trickling self-contained bydraulic units, spill		g. Reintroducing greenery and unceating of impermeable surfaces or unused company-owned		g. Regular consultations (e.g., periodic meetings) with workforce or representatives to decrease made.		g. Strengther engagement and collaboration with local communities by aligning business activities with the		risk areas such as
g. Cytiniong or retrafitting energy- intercove equipment(e.g., campercart, HYTIC, overol) to reduce yeak energy use (Chinate change intraffice, energy use	g. Notating orlf-contained hydraulic units, spill containment lists, impermedite flooring, and/or barriers to prevent/capture runoff/acodectal spills (Nontoring and	g Adopting closed loop water systems (Water was efficiency)	impermeable surface; or unused company-owned fand (e.g. converting old pating late, rooftage, or unused comers; into packet forests or meadows or pollisator gardens, installing panous against, and	g. Provide repair services, extended wantenties or make products more repairable for custamers (Cricular economy)	workforce or representatives to discuss workplace paticles, changes, and concerns. (freedom of broadcasture, the existence of works councils and the	g. Checkingal compliance of international suppliers in their home sountries using public records (stocking canditions and Other work-related rights)	<ul> <li>Strengther regarders and collaboration with total communities by aligning business activities with the prainteds of local culture, well-being, and economic development through inclusive bring, local councing,</li> </ul>	g. Making ours concurrent and/or end users are not discriminated against on the basis of ethnicity, gender, religion etc., Toolal inclusion of concurrent	<ul> <li>Hering, taxouring relatives or freeds over more qualified candidates.</li> </ul>
efficercy	managing pollution)	1	permeable interfacting concrete powers (historial fabrics protection)		information, consultation and participation rights of mothers and social dislogue)		and long-term partnerships that generate shared value (Cammunities' economic, social and cultural rights)	And process recognised Contractions	- Selection of suppliers: receiving Bribes from (potential) suppliers in exchange for contracts.
		1			1				Customer contradit: offening gifts or payments to secure deals or unauthorized price reductions for personal gave.
		I			1				
		1			1				Lizencing & regulatory compliance: paying bribes to obtain business lizences (example enuronmental pennit) (Corruption and bribery)
		I			1				
		1			1				b. Setting appropriate actions that leaders his female-nex
		1			1				must take is obsideans where they are facing conflicting interests, force examples of (potential) conflicts of interest
		1			1				are - Science employment: Participating in a role that closely resembled the job at the current undertaking, which may conflict with the execution of driver of the current.
		1			1				undertaking, or working for a current or potential competitor, supplier, or customer of the current undertaking Family
		1			A Control of the Cont				members and door personal relationships: Cliving contracts with a company that is managed or owned by a family managed contract.
<ul> <li>testalling heat recovery systems to capture and reuse waste heat from production or building processes (Common production or building processes)</li> </ul>	It. Chang low-uplatife Organic Compound/ Aerosal materials (sriks, paints, solvents) (Nor	In testalling water-caving devices (e.g., dual flush tarlets, oneso activated tase, favors activated.)	Establishing and/or maintaining buffer sones (e.g. hedgesters, setbacks, segestated bonders) near-natural or protected areas (Valence) habitat protection)	h. Refurbish used products or components for extended life or recalle (Circular	<ol> <li>Conduct a remune cation analysis to identify and analyse any pocsible mason for pay disparities, e.g., unequal access to opportunities for training and promotions, training on unconscious bracks from and</li> </ol>	Use existing business meetings (e.g., supplier reviews) to include human rights awareness discussions (Working conditions and Other work-related)		<ul> <li>houseporating products or senaces are accessible for all (the use of braille labels, machine readable text for pictures, large print, or QR cades that his to audio instructions) (10.00 produces of comments).</li> </ul>	tremuer or pather. Good practice if working with a company trihed to family or close relations, ensuring the decision is transparent, based on fair market conditions, and
production or building processes (Christie change mitigation, energy efficiency)	pathosos;	sensor activated taps, favors aerators)	or protected areas (Natural habital protection)	economy	promotions, training on unconstruct braces fromg and promotions, framing on unconstruct braces fromg and promotion. (Sender equality, adequate wages)	rights)		tage print, or QR code; that link to audio instructions) (1000 inclusion of concurrent)	A string apopular action that sub-inflacional services of the
		1							The undertaking is interested to buy or invest Bland membership. Acting as or accepting a position as an officer, considerate or disable of accepting a position as an officer,
		1			1				collaborates with the undertaking (such as a partner, supplier, or outsides). (Conflicts of inceres)
									buspitality and bribery is that corporate hospitality is proportionate and reasonable, and nothing is expected in retain.
									return.
		1			1			1 tour shelter on	
Country on the recension energy		1			I. Develop and community to a resource of the	L transmission of a quality engagement revenue that series		<ul> <li>masses, whether your product or cension has the potential to impose barriers to access for or use by disabled persons, eitherly people or other proper for whom proposition.</li> </ul>	
I. totaling an ote see-wable energy course, out as nother oral panels (PV) and energy charge systems or paticipating in a recessible energy cooperative (Climate)	i. Inspirementing solvent management plans (Air pollution)	I	i. Minimose autidiour lighting and noise to reduce impact on wildlife (transmit habitat protection)	Repurpose waste materials or by products for new uses (e.g. partnering with antified recycles to recover colvects, ods, metals etc.) [Crissian economy]	<ol> <li>Develop and communicate a remuneration structure to establish clear and transparent pay scales and pramotion criteria. [Sender equality, adequate waged]</li> </ol>	<ul> <li>Inspirementation of a supplier engagement program that includes training on Health and Safety best practices and training on human rights impacts tailored for suppliers' procurement teams</li> </ul>		1. House to determine the process of the control of the potential of the control	
change mitigation recessable energy)								exceptively small fontain written decotythons (focul inclusion of consumers)	<ol> <li>establish a Supplier Cade of Canduct (SCarC) that covers 6, 5, c) aspects such as greet procurement, human rights for value chain workers, and ann-bilbery. (Management of relationships</li> </ol>
									chain workers, and anti-bilbery. (Management of into Son chips with suppliers).
). Switching to a renewable energy provider			; Avoiding or eliminating the use of harmful		L. Set us non-discriminatory sender-neutral checklist.				
or ogening a long-term green power purchase agreement (PPA) (Climate change	j. Installing back air filtration, purfication or verdilation cyclenic (e.g., in the painting area to reduce particulate energons) (in puritical)		herboodecor pecticides, specifically east natural habitatic (e.g. wedlands, meadows, pollinator habitatic) to support the health of ecosystems. (Natural habitatic)	Aemanufature parts or products using recovered components (Croular economy	). Set-up non-discriminatory gender-neutral checklist inneutring and job evaluations (performance reviews, promotion negotiations, etc.). (Disertity,			j. Train sustainer-facing staff on assisting customers with accessibility problems: (Social inclusion of concurrent)	cuppliers. Par example: "the undertaking expects to cuppliers to actively work correducing packaging wade and CDI
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## Case Study 1 - Food & beverage: Ready-made meals shop or chain

	Medium undertaking version (200 employees)
	[CONTEXT, illustrative, not to be disclosed under C2] - This case study builds upon the practices, polici, and future initiatives outlined in the case study of the small undertaking. Any additional practices,
	policies, or initiatives not included in the small undertaking are highlighted in blue.
CONTEXT, illustrative, not to be disclosed under C2]:	
Provides ready-made meals to employees from surrounding offices and schools	<ul> <li>Prioritises quality products and information to grow trust and loyalty of the (Academics) custome base</li> </ul>
Prioritises quality products and information to grow trust and loyalty of (Academics) customer	<ul> <li>Supplies ready-made meals from multiple production locations to a large variety of customers with</li> </ul>
ase.	broad variety of dietary needs
	Has been focusing on process standardisation, resource efficiency and personnel expertise
The small undertaking discloses that it has practices, policies or future initiatives for the	The medium undertaking discloses that it has practices, policies or future initiatives for the follow
following issues (B2):	issues (B2):
	As mentioned in B2 we have practices, policies and future initiatives on
As mentioned in B2 we have practices, policies and future initiatives on Climate Change	Climate Change
Circular Economy	Circular Economy
Consumers and End-users	Own Workforce Affected Communities
Own Workforce Business Conduct (supplier relations and corruption)	Consumers and End-users
business conduct (supplier relations and corruption)	Business Conduct
We are conscious about our energy use by (Climate change)	We are conscious about our energy use and about our impact on elimete chance.
Ve are conscious about <b>our energy use, by (Climate change):</b> Using closed-door refrigerators	We are conscious about our energy use and about our impact on climate change, by (Climate change)  Based on our energy audit of 2024 we are investing in energy-efficient cooking and freezing
Buying renewable electricity backed by green energy certificates	equipment, as well as heat recuperation via ventilation
Planning to invest in an electric delivery van (2028) to electrify our last mile deliveries	Using closed-door refrigerators
Improve staff workplace habits to reduce energy use via targeted trainings	Buying renewable electricity backed by green energy certificates
	Are drafting a green delivery and low-carbon employee mobility plan to optimise employee mobil
o reduce <b>our food waste</b> , we (Circular economy):	and to achieve a fully electric delivery fleet by 2026
Are offering a day-ahead ordering discount	Are proposing climate-friendly meals based on majority local & plant-based sourced ingredients
We offer menu transparency and accuracy for all our meals (Consumers and End-users, Own	
Vorkforce):	
We are including clear ingredient lists and allergen information in printed and digital menus	
We use standardised icons to indicate dietary restrictions or preferences (e.g. allergens, + egetarian, vegan)	
	To reduce the emissions of our deliveries and of food and packaging waste, we (Circular economy)
	Apply meal forecasting
	Donate unsold ready meals
Ve aim to provide our customers with access to certificates, sourcing information and utritional facts (2026-2027) (Consumers and End-users, Own Workforce):	<ul> <li>Use fully recyclable packaging while offering a takeback system for our packaged products to ensu correct disposal</li> </ul>
We have engaged a local software provider to develop a QR code system for our meals to link	
ngredient sourcing and nutritional facts.	We offer menu transparency and accuracy for all our meals in compliance with our Food Safety Po (Own Workforce, Consumers and End-users):
Our chap's wahrita will include interactive alleges filters for your	
Our shop's website will include interactive allergen filters for meals	
Ve train our employees on communication of food information (Consumers and End-users,	
	We use standardised icons to indicate dietary restrictions or preferences (e.g. allergens + vegetariavegan)  We are standardising food preparation protocols across branches, including labelling on allergens
Ve train our employees on communication of food information (Consumers and End-users, own Workforce):	We use standardised icons to indicate dietary restrictions or preferences (e.g. allergens + vegetarivegan)
Ve train our employees on communication of food information (Consumers and End-users, Jown Workforce):  To inform consumers on menu items accurately (i.e. allergens) and nutrition information	We use standardised icons to indicate dietary restrictions or preferences (e.g. allergens + vegetaria vegan)  We are standardising food preparation protocols across branches, including labelling on allergens date marking
Ve train our employees on communication of food information (Consumers and End-users, Jown Workforce):  To inform consumers on menu items accurately (i.e. allergens) and nutrition information	We use standardised icons to indicate dietary restrictions or preferences (e.g. allergens + vegetari vegan)  We are standardising food preparation protocols across branches, including labelling on allergens date marking  By next year, we plan to:  Establish an in-house quality assurance team to monitor compliance with labelling law  Ensure labelling includes ingredient, allergen, and origin information is accessible in multiple
Ve train our employees on communication of food information (Consumers and End-users, Jown Workforce):  To inform consumers on menu items accurately (i.e. allergens) and nutrition information	We use standardised icons to indicate dietary restrictions or preferences (e.g. allergens + vegetari vegan)  We are standardising food preparation protocols across branches, including labelling on allergens date marking  By next year, we plan to:  Establish an in-house quality assurance team to monitor compliance with labelling law
Ve train our employees on communication of food information (Consumers and End-users, lown Workforce):  To inform consumers on menu items accurately (i.e. allergens) and nutrition information  To refresh food safety (including date marking) and allergen handling rules	We use standardised icons to indicate dietary restrictions or preferences (e.g. allergens + vegetari vegan)  We are standardising food preparation protocols across branches, including labelling on allergens date marking  By next year, we plan to:  Establish an in-house quality assurance team to monitor compliance with labelling law  Ensure labelling includes ingredient, allergen, and origin information is accessible in multiple languages  We aim to provide our customers with access to certificates, sourcing information and nutritional
Ve train our employees on communication of food information (Consumers and End-users, Jown Workforce):  To inform consumers on menu items accurately (i.e. allergens) and nutrition information	We use standardised icons to indicate dietary restrictions or preferences (e.g. allergens + vegetaria vegan)  We are standardising food preparation protocols across branches, including labelling on allergens date marking  By next year, we plan to:  Establish an in-house quality assurance team to monitor compliance with labelling law  Ensure labelling includes ingredient, allergen, and origin information is accessible in multiple languages
Ve train our employees on communication of food information (Consumers and End-users, bwn Workforce):  To inform consumers on menu items accurately (i.e. allergens) and nutrition information  To refresh food safety (including date marking) and allergen handling rules  We take care of how we purchase our ingredients (Business Conduct):  For our certified ingredients, we request updated certification from suppliers to verify	We use standardised icons to indicate dietary restrictions or preferences (e.g. allergens + vegetaria vegan)  We are standardising food preparation protocols across branches, including labelling on allergens date marking  By next year, we plan to:  Establish an in-house quality assurance team to monitor compliance with labelling law  Ensure labelling includes ingredient, allergen, and origin information is accessible in multiple languages  We aim to provide our customers with access to certificates, sourcing information and nutritional facts (2026-2027) (Own Workforce, Consumers and End-users):
We train our employees on communication of food information (Consumers and End-users, bun Workforce):  To inform consumers on menu items accurately (i.e. allergens) and nutrition information  To refresh food safety (including date marking) and allergen handling rules  We take care of how we purchase our ingredients (Business Conduct):  For our certified ingredients, we request updated certification from suppliers to verify organic, local, or ethical sourcing claims	We use standardised icons to indicate dietary restrictions or preferences (e.g. allergens + vegetaria vegan)  We are standardising food preparation protocols across branches, including labelling on allergens date marking  By next year, we plan to:  Establish an in-house quality assurance team to monitor compliance with labelling law  Ensure labelling includes ingredient, allergen, and origin information is accessible in multiple languages  We aim to provide our customers with access to certificates, sourcing information and nutritional facts (2026-2027) (Own Workforce, Consumers and End-users):  Our shop's website will include interactive allergen filters for meals

	economy - Preliminary Draft Subject to EFR/		•
importance of managing corrupt • Any visits from inspectors or of	th public authorities, such as food inspectors, <b>we recognise the</b> ion risks in our operations (Business Conduct): ficials must be logged. We never give gifts or favours to get feels pressured by an official, they should immediately report	Our customers can reach us via several cor	mmunication channels
the situation to the manager or c		In order to ensure full compliance with our and End-users):	Food Safety Policy we aim to (Own Workforce, Consumers
Description of target related to a policy (B2): The small undertaking discloses under B2 that it does not have targets	<no disclosure=""></no>	<ul> <li>Providing employees with training on food</li> <li>Refreshing food safety (including date man</li> </ul>	I safety regulations and best practices including: rking) and allergen handling rules safety training schedule for all kitchen and service
		policies and consequent practices (Affected	edients, for this we have implemented the following d communities, Business Conduct):  updated certification from suppliers to verify organic, local,
		We constantly look to buy directly from facooperatives	amily-owned farmers and producers, as well as from
		Our Supplier Code of Conduct includes spe practices, transparent ingredient sourcing er	ecific sections on food safety (hygienic and safe production tc.)
		We engage with our suppliers and conduct      We provide our kitchen staff training once	t audits ortunities on catering as well as additional learning
		- · · · · - · · · · · · · · · · · · · ·	ssing, and the sustainability of our sourced ingredients
		importance of managing corruption risks in Conduct):  • Any visits from inspectors or officials must	uthorities, such as food inspectors, we recognise the our operations (Affected communities, Business be logged. We never give gifts or favours to get better y an official, they should immediately report the situation
		To fight corruption, employee functions that anti-corruption training.	nat entail risk of corruption are required to follow yearly
		communities affected by our suppliers or of Conduct):  • Any visits from inspectors or officials must	to capture feedback from customers, our workforce and ther stakeholders (Affected communities, Business be logged. We never give gifts or favours to get better y an official, they should immediately report the situation
		Via a third-party whistleblowing channel c sanitation breaches.	concerns can be reported such as expired food reuse or
		The channel is available internally and ext all stakeholders are aware and know how to	ernally, an annual communication campaign ensures that ouse it.
		Description of target related to a policy (B2): The medium undertaking discloses under B2 that it has targets	We aim to reduce food waste across our meal production operations by 50% by 2030, compared to 2025, through improved forecasting and redistribution of surplus food. Due to our standardization efforts, we project this to be budget-neutral within the year.

Key:

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	Black:	Practices, policies, future initiatives for small and medium SMEs
		Practices, policies, future initiatives that are present only
	Blue:	in case studies for medium SMEs

## Case Study 2 - Manufacturing: Automotive parts producer

	[CONTEXT, illustrative, not to be disclosed under C2] - This case study builds upon the practices, policies, and fut
CONTEXT, illustrative, not to be disclosed under C2]	initiatives outlined in the case study of the small undertaking. Any additional practices, policies, or initiatives not included in the small undertaking are highlighted in blue.
Supplies second hand car parts to repair workshops	Supplies to several large car manufacturers
Applies systematic repairing and refurbishing of used parts	<ul> <li>Needs to comply with clients' Code of Conducts</li> <li>Careful reputation management related to public representatives and local communities</li> </ul>
The small undertaking discloses that it has practices, policies or future initiatives for the following issues (82):	The medium undertaking discloses that it has practices, policies or future initiatives for the following issues (i
As mentioned in B2 we have practices, policies and future initiatives on	As mentioned in 82 we have practices, policies and future initiatives on Climate change
Climate Change Pollution	Water and Marine Resources Circular Economy
Water and Marine Resources Own Workforce Business Conduct	Pollution Own Workforce
Business Conduct	Business Conduct
To ensure clean operations, we (Climate change, Pollution, Water and Marine Resources):  Are using renewable electricity via a dedicated supplier (through a power purchasing agreement - PPA)	We adopted the automotive sector's sustainability guidance to ensure compliance with our clients expectation and which sets the following objectives covering various sustianbility issues:
<ul> <li>Optimise our electricity consumption by using our own solar photovoltaic and battery storage system while at he same time continuing to systematically invest in energy efficient appliances</li> </ul>	Strive for net zero GHG emissions (Climate change)
Are using low-aerosol paints to improve air quality	Implement responsible chemical management (Climate change)
• Are protecting the soil from oils, paints and metal scraps by spill containment systems	Minimise water consumption (Water and Marine Resources)
Are ensuring that all wastewater is treated to permit standards	Increase reuse and recycling, reduce waste (Circular Economy)
	Respect human rights and working conditions (Own Workforce)
	Provide workers a safe and healthy working environment (Own Workforce)
	Uphold highest integrity standards (Own Workforce)
	*Select business partners with similar standards (Business Conduct)
Additionally, we plan to (Climate change, Pollution, Circular Economy):	
• Improve our interior air quality control (by 2026)	
<ul> <li>Expand our components quality testing and repair services to electric vehicle motors and batteries and provide idequate training to our workers (by 2030)</li> </ul>	
	Consequent actions to achieve this (Climate change, Pollution, Circular economy):
We ensure good working conditions (Own workforce):	<ul> <li>Using renewable electricity via a dedicated supplier and additional renewable Power Purchase agreements (PP</li> </ul>
	<ul> <li>Optimise our electricity consumption by using our own solar photovoltaic and battery storage system while at same time continuing to systematically invest in energy efficient appliances + energy assessments and monitorir</li> </ul>
We apply non-discrimination or harassment rules, and we ensure a mechanism to report any violations	We use low-aerosol paints to improve air quality
We provide training for all employees fostering a safe and supportive work environment that prioritises their	We protect the soil from oils, paints and metal scraps by spill containment systems
nealth and safety and, ultimately, well-being	We will improve our interior air quality control (by 2026)
<ul> <li>We conduct workplace inspections to ensure health and safety rules are followed</li> </ul>	We comply with good environmental risk management practices as defined in our indsutry's standard
	<ul> <li>We launched a Net Zero Action Plan which commits us to net zero production sites by 2040 (see our transition under disclosure C3)</li> </ul>
	* (by 2030) We will redesign key products to reduce GHG footprint, improve recyclability and increase the share recycled metals in our product
We are driven by our values and partners (Business conduct):	
We implement our sustainability-driven mission and values by providing the used car markets with circular components and communicate our mission and values to our clients via dedicated social media channels	
<ul> <li>We signed the automotive's sector code of conduct as requested by one of our large brands and are supported by them for its implementation</li> </ul>	
	Consequent actions to achieve this (Water and Marine Resources):
Description of target related to a policy	We ensure that all wastewater is treated to permit standards
bescription of target related to a policy B2b.: The small undertaking discloses <no disclosure=""> inder B2 that it does not have targets</no>	<ul> <li>We are assessing our water use to understand where we can reduce consumption</li> </ul>
	Consequent actions to achieve this (Own workforce, Business Conduct):  • We apply non-discrimination or harassment rules, and we ensure a mechanism to report any violations
	<ul> <li>We provide training for all employees fostering a safe and supportive work environment that prioritises their hand safety and, ultimately, well-being</li> </ul>
	We conduct workplace inspections to ensure health and safety rules are followed in line with our sector's stan
	We signed the automotive's sector code of conduct as requested by one of our large brands and are supported them for its implementation
	We offer targeted training programmes to interested workers to improve our employees digital skills
	We provide health and safety training to our workers
	We respect legal and sectoral agreements, we also invest in employee wellbeing
	Our Employee Handbook guarantees a structured grievance mechanism where employees can voice concerns
	anonymously
	*In accordance with national law, we pay invoices within 30 days unless agreed otherwise in writing (not to exce 60 days)
	• We aim to achieve carbon-neutral production by 2040, pit refer to our plan in disclosure C3.  • We aim to increase the recycled content for steel in our progress arranges.  • We aim to increase the recycled content for steel in our progress arranges.  • We aim to increase the recycled content for steel in our progress are strictly a progress. The progress of th

Black: Practices, policies, future initiatives for small and medium SMEs

Practices, policies, future initiatives that are present only in

Blue: case studies for medium SMEs

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## Case study 3 - Agriculture: Milk and dairy producer

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Smal	l undertaking version (12 employees)	Medium undertaking version (200 employees)
[CONTEXT, illustrative, not to be disclosed under C2]:  •Dperates as a farm with 200 cows, producing a variety of artisanal cheeses and other dairy products •Embraces nature-friendly farming practices to restore soil health, better adapt to climate change and ensure long-term business continuity		[CONTEXT, illustrative, not to be disclosed under C2] - This case study builds upon the practices, policies, and future initiatives outlined in the case study of the small undertaking. Any additional practices, policies, or initiatives not included in the small undertaking are highlighted in blue.  * Encourages its farmers to adopt nature-friendly farming practices to restore soil health, to better adapt to climate change and ensure long-term business continuity,  * Offers climate-friendly and high-quality dairy, a variety of artisanal cheeses and other dairy products to its farmer-members  * Operates as a cooperative, in close collaboration between farmers, employees, and partners
The small undertaking discloses that	t it has practices, policies or future initiatives for the following issues (B2):	The medium undertaking discloses that it has practices, policies or future initiatives for the following issues (B2):
As mentioned in B2	we have practices, policies and future initiatives on Climate Change Water and Marine Resources Business Conduct Biodiversity Own Workforce	As mentioned in B2 we have practices, policies and future initiatives on Circular Economy Water and Marine Resources Climate Change Biodiversity Business Conduct Own Workforce
weather events by (Climate change, Vi Investing in rainwater harvesting and production of our own high-quality covi Investing in our herd's welfare by proadverse weather conditions such as he	oviding shelter to ensure forage for the cows and protection against	To ensure the resilience of the cooperative's members and we commit to providing support when they apply following practices: (Circular Economy, Water and Marine Resources, Business Conduct):  Investing in rainwater harvesting and in storage reservoirs to ensure water availability for the production of their own high-quality cow feed  Investing in the welfare management of cooperative members' herds by providing shelter to ensure forage for the cows and protection against adverse weather conditions such as heatwaves, frost, wind  Reducing runoff and improving infiltration through soil-friendly land management practices  Convert dairy by-products and farm waste into natural fertilisers  Reusing water left after use in the milk coolers as drinking water for cows and for cleaning
Enhancing the protein self-sufficiency     Continually improve our livestock sys longevity and adapting feed rations     Using a renewable electricity provide		Responsibly manage waste and wastewater     Using packaging that is durable, recyclable or biodegradable
Convert dairy by-products and farm v	ction machines to decrease energy consumption waste into natural fertilisers lik coolers as drinking water for cows and for cleaning	The cooperative's members and our own dairy facilities contribute to reducing GHG emissions by (Climate Change)  • Enhancing the protein self-sufficiency of their farm by improving their own cow feed production and adding our methane-emission reducing additives containing red algae  • Continually improve thee cooperative member's livestock system, including reducing the age at first calving, increasing cow longevity and adapting feed rations  • Using a renewable electricity provider  • Retrofitting the milk and dairy production machines at our facilities to decrease energy consumption
	ve land (Biodiversity): cts as shown in our product certification overview in disclosure B1 il land with green cover to all erosion-sensitive soils by 2027	We maintain biodiverse and productive land (Biodiversity):  - By enhancing the natural environment and biodiversity (including insects) of our facilities by adding hedges, ponds and other natural constructions to promote the development of our local ecosystem by 2027
	r to attract and retain workforce in this sector is key, which is why in nual worker meeting, we set our common approach to working hours	We additionally supports our farmers with (Biodiversity, Business Conduct):  Improving animal welfare management, including through pasture access whenever conditions allow, and by reducing reliance on antibiotics  Applying grass-based grazing methods that reduce emissions and enrich carbon in soils  Support pollinator margins, and species-rich pastures to boost biodiversity.  Partnerships with research institutions, to improve our impact on environment and society.  Healthy and nutritious dairy production that reduces chemical residues in the food chain  To align with our clients' requirements on the correct treatment of animals, our farms are certified for Animal Welfare Management.
Description of target related to a policy (B2): The small undertaking disclosed that it has targets	Expand the share of agricultural land with green cover to all erosion- sensitive soils by 2027 (60% today). Labour and planting material costs are estimated at € 500 per hectare.	We focus on our workforce and treat them fairly and prioritise product safety (Own workforce, Consumers and End-users):

• A reliable workforce and the capacity to attract and retain workforce in this sector is key, which is why, in collaboration with the team via our annual worker meeting, we set our common approach to working hours and regular breaks, decent working conditions and, particularly, health and safety We offer farmer training & knowledge sharing on sustainable livestock farming including tailored nodules on climate adaptation Provide ergonomic risks assessment to prevent musculoskeletal disorders and to reduce fatigue: mapping repetitive tasks, heavy lifting techniques, prolonged standing and/or awkward positions • We apply food safety standards as laid out in our product quality guidance • We apply our good hygiene practices including proper hand washing and regular cleaning of surfaces • We use Personal Protective Equipment (PPE) ensuring employees consistently use them correctly visual cues, capturing feedback and suggestions to address reluctance or discomfort) We aim to provide access to local biogas installation to treat all manure by 2040, for all our farmers. Description of target related to a policy (B2): Our cooperative additionally commits to achieve by 2035 net zero in milk transport and processing. We will invest up to € 250k annually converting The medium undertaking disclosed that it has

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roduction facilities and vehicle park (6 trucks, 10

## Case Study 4 - Construction: Housing construction company

Small undertaking version (12 employees)	Medium undertaking version (200 employees)
CONTEXT, illustrative, not to be disclosed under C2    Small residential construction contractor, focusing on operational efficiency and safety   Considers clean operations and the use of low-emitting machinery as good practice	[CONTEXT, illustrative, not to be disclosed under C2] - This cose study builds upon the practices, policies, and future initiatives outlined in the case study of the small undertaking. Any additional practices, policies, or initiatives not included in the small undertaking are highlighted in blue.  • Contractor for larger residential housing projects, requiring it to streamline operational processes  • Focus on reducing the amounts of energy, water and materials used as part of their mission
The small undertaking discloses that it has practices, policies or future initiatives for the following issues [82]:	The medium undertaking discloses that it has practices, policies or future initiatives for the following issues (82):
As mentioned in B2 we have practices, policies and future initiatives on Climate change Pollution Own workforce Affected communities Business conduct (corruption & bribery)	As mentioned in B2 we have practices, policies and future initiatives on Climate Change Pollution Circular Economy Own Workforce Workers in the value chain Affected Communities Business Conduct
We consider the environment and the community where we work (Climate change, circular economy, pollution):	We consider the environment and the community where we work (Climate change, circular economy, pollution):
We avoid extended use of diesel generators and request temporary power grid connections  We use battery-powered tooling where possible to minimise fossil fuel use and reduce worksite noise  We clean our sites daily to avoid soil or water pollution incidents and to ensure all materials and waste are stored safely	By avoiding extended use of diesel generators and request temporary power grid connections and use battery-powered tooling where possible to minimise fossil fuel use and reduce worksite noise      By reducing the material intensity of our operations, as we demand engagement with architects and designers during
All employees are trained to identify and separate waste streams, and dispose of hazardous waste correctly	the design phase to streamline material selection and design optimization  By improving our recovery and recycling rates, thanks to the implemention of on-site waste separation
	By successfully piloting the collection of specific demolition waste streams to repurpose for reuse     By aiming to apply our waste stream repurposing activities to all projects by the end of 2026     By encouraging the use of certified materials in our negotiations with architects and clients, preferably from regionally sourced origins
In addition to applying health and safety regulation (Own workforce, affected communities):  • We conduct employee training for heat stress risks, on extreme weather events, and emergency/first aid	In addition to applying health and safety regulation (Own workforce, workers in the value chain):
response  • Use of Personal Protective Equipment (PPE)	We conduct employee training for heat stress risks, on extreme weather events, and emergency/ first aid response
Machinery instructions are available in multi-language format	Use of Personal Protective Equipment (PPE)
Site managers are responsible for conducting regular risk assessments to identify potential hazards on the construction site and document them by type and by location  We engage with our employees to evaluate risks based on their experience	<ul> <li>Machinery instructions are made available in multi-language format</li> <li>Site managers are responsible for conducting regular risk assessments to identify potential hazards on the construction site and document them by type and by location</li> </ul>
Display clear and visible safety signs around the construction site to warn of hazards."	We engage with our employees to evaluate risks based on their experience  We display clear and visible safety signs around the construction site to warn of hazards.  Our site managers are trained to engage with neighbours in case of complaints.  All employees are trained to identify and separate waste streams, and dispose of hazardous waste correctly
Onboarding/training and building experience (Own workforce, affected communities):  • We will start a training track on good construction practices for energy-efficiency upgrades for buildings	To ensure safe operations and working conditions, we developed an Employee Handbook, which sets rules on [Own workforce, workers in the value chain]:  - Safe work environment, available in the languages of the workforce on, amongst others, protection gear and working to the content of the c
<ul> <li>Our site managers are trained to engage with neighbours in case of complaints</li> </ul>	height rules, handling of machines, and extreme weather measures.  Non-discrimination policy  Remuneration and promotion structures, like fair and timely payment of wages and clear rules on working hours  Working hours and breaks  Employee training and participation in apprentice schemes  All suppliers providing on-site activities are required to sign and apply our Employee Handbook rules to their workers. for parties unwilling to sign, additional controls are enacted.
We work with integrity and transparency (Business conduct):	
We do not tolerate that our employees are involved in undeclared or inappropriate works, such as the	We work with integrity and transparency (Business conduct):

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ethical risks  • We do not offer any gifts to public of	uring their work time, as this could expose the company to legal or officials, be it monetary, products or labour hall be reported in a timely and transparent manner	services to third parties during their  We do not offer any gifts to public	oyees are involved in undeclared or inappropriate works, such as the provision of work time, as this could expose the company to legal or ethical risks officials, be it monetary, products or labour shall be reported in a timely and transparent manner
Description of target related to a policy (82): Company 9 discloses under 82 that it does not have targets	<no disclosure=""></no>	that addresses both conflicts of inter  We expect leadership and employ or relationships conflict (or risk confl  Employees who believe they may and address it  A whistleblowing hotline is availab permit fraud	face a conflict of interest must inform their manager or HR so the company can assess ble in relevant languages to report concerns such as bribery, undeclared work, or efed before major projects to help them recognize and handle conflicts of interest and
		Description of target related to a policy (B2): Company 10 discloses under B2 that it has targets	Employee training for all employees on conflict of interest by end-2026.  To expand our waste stream repurposing to all projects by the end of 2026, we plan a one-time investment in sorting and cleaning machinery. A € 150,000 investment has been allocated, partially government supported.

Key:

Black:	Practices, policies, future initiatives for small and medium SMEs
	Practices, policies, future initiatives that are present only in case studies for medium
Blue:	SMEs

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## Case Study 5 - E-commerce / Digital services: Online retailer

	[CONTEXT, illustrative, not to be disclosed under C2] - This case study builds upon the practices, policies, and future initiatives outlined in the case study of the small undertaking. Any additional practices, policies, or initiatives not included in the small undertaking are highlighted in blue.  Is driven to reduce return packages and actively engaging with customers minimise these Fast-growing platform delivering large quantities of packages Brands itself as a sustainable packages delivery service embedded in local communities		
The small undertaking discloses that it has practices, policies or future initiatives for the following issues (B2):	The medium undertaking discloses that it has it has practices, policies or future initiatives for the following issues (8:		
As mentioned in B2 we have practices, policies and future initiatives on Climate Change Circular Economy Own workforce Consumers & End-users Business Conduct	As mentioned in B2 we have practices, policies and future initiatives on Climate change Circular Economy Own workforce Consumer & Ends-Users Business Conduct		
We are conscious about the environment (Climate change, Circular economy):  Thanks to our third-party delivery options that offer bicycle-based deliveries as the first option  By engaging with customers on reducing product returns, launch an auction platform for returned products  Thanks to the use paper or biodegradable packaging where possible to reduce plastic waste  As we purchase FSC-certified paper products to minimize our impact on deforestation  By putting in place a waste separation system in our warehouse to sort and recycle packaging waste  By replacing conventional lighting with LED systems and installing motion or daylight sensors in appropriate areas	We designed an environmental policy with the objective to (Climate change, Circular economy):  • We use paper or biodegradable packaging where possible to reduce plastic waste  • We purchase FSC-certified paper products to minimize our impact on deforestation  • We have put in place a waste separation system in our warehouse to sort and recycle packaging waste  • Our low carbon-delivery services include the use of EV-vans and cargo-bikes in cities  • Rent warehouses supplied with renewable energy  • Minimise waste streams from product returns and packaging  • Implement lean packaging practices		
We want to support our workers (office and remote working), therefore we (Own workforce):  • Ensure the workspace is ergonomically friendly: comfortable chairs with proper back support, adjustable and standing desks, adjustable computer height  • Inform employees of remuneration terms and structure and any flexibilities provided (i.e. working hours, work/life balance)  • From this year on, we will be initiating quarterly meetings on workload and work life balance	We plan to further increase (Climate change):  • Low carbon deliveries in cities with low emission zones (see targets below)  • Maximise the share of cloud-based services hosted in green data centres		
We offer secure and inclusive services (Consumers & End-users):  • A secure online platform: we selected a local platform provider dedicated to customer privacy, cybersecurity and safe transactions  • Accessibility to all: Our sales channels are designed to be accessible to all, including well-labelled content, creen-reader compatibility, and the avoidance of exclusively visual or colour-based cues	We want to support our workers (office and remote working), therefore we (Own workforce):  • Ensure the workspace is ergonomically friendly: comfortable chairs with proper back support, adjustable and standing d adjustable computer height  • Inform employees of remuneration terms and structure and any flexibilities provided (i.e. working hours, work/life balan errom this year on, we will be initiating quarterly meetings on workload and work life balance		
Customer feedback: our platform enables customers to send feedback and suggestions on product offering  To foster corporate culture, we (Business Conduct):  Maintain regular online meetings where team members can share feedback, celebrate team successes, and contribute ideas to strengthen a positive and inclusive corporate culture	We aim to foster an equitable work environment and we are committed to (Own workforce):  * Address gender pay gap by conducting a remuneration analysis, communicating the outcome to our employees and adjuinequalities		
Description of target related to a policy (82):The small undertaking discloses under 82 that it does not have targets	<ul> <li>Training managers on unconscious bias in hiring and promotion to facilitate bias-free screening and interviewing</li> <li>Provide mentorship and coaching programs that supports the growth, advancement, and leadership of women (i.e. STEN programmes that could be anchored to public policy initiatives)</li> <li>Offer a broad range of training, for example disconnection or stress management training</li> </ul>		
1	When we use delivery services, we ask our suppliers to (Workers in the value chain):  * collaborate on the use of our mobile platforms to collect anonymous feedback from delivery workers on safety, wages, a treatment  * adopt our Guidelines on Safe & Healthy Deliveries to minimise road safety risks, the impacts of demanding physical work psychosocial conditions like time pressure and continuous monitoring		

We offer secure and inclusive services (Consumers & End-users):

 A secure online platform: we selected a local platform provider dedicated to customer privacy, cybersecurity and safe transactions

 Accessibility to all: Our sales channels are designed to be accessible to all, including well-labelled content, screen-reader compatibility, and the avoidance of exclusively visual or colour-based cues

Customer engagement on delivery design and product return

• Our compliance team continuously monitors EU regulations, proposed laws, and industry trends in relation to data privacy.

Additionally, to foster corporate culture, we (Business conduct):

 Maintain regular online meetings where team members can share feedback, celebrate team successes, and contribute ideas to strengthen a positive and inclusive corporate culture

 Organise two teambuilding activities per year to foster connections between employees and leadership, ensuring that the leadership team remains approachable and accessible

Description of target related to a policy (B2): The medium undertaking discloses under B2 that it has targets

Low-carbon deliveries: provide 100% carbon-free delivery services in cities with low emission zones by 2030. We expect a moderate increase in leasing and contracting costs, exact information omitted as considered sensitive.

#### Key

Black:	Practices, policies, future initiatives for small and medium SMEs
	Practices, policies, future initiatives that are present only in case studies for
Blue:	medium SMEs

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