



V SME Universe™

The professional approach
to ESG reporting

1

Introduction to ESG / VSME

What are the advantages of reporting according to VSME

2

Business approach to ESG

How we ensure value creation when working with ESG

3

VSME Universe™ overview

A quick overview presentation

4

VSME Universe™ - demo

A demo of the tool, the advantages and value creation.

5

About SustainImpact

Decide and plan

Sustainability must be
embedded in the business
to create (long-term) value



Introduction to

ESG and VSME

Sustainability reporting using VSME or CSRD

VSME

- Voluntary standard for small and medium sized enterprises (SME)
- Purpose: To provide SMEs with a common framework for sharing relevant data with customers, banks, investors, and other stakeholders.
- Data: Does not require a Double Materiality Assessment (DMA), but includes a Basic Module (up to 37 datapoints) and an Extended Module (up to 25 datapoints).
- The standard does not ensure a focus on business initiatives, but only on reporting. However, SustainImpact recommends a business-oriented approach.

* The content is also expected to be addressed by the EU in connection with the Omnibus directives, but they did publish a completely new version in December 2024.

CSRD

- Mandatory reporting for larger companies*
- Purpose: to ensure transparency of sustainability data so that investors and other stakeholders can gain a reliable picture of the company's condition and efforts within sustainability across the entire value chain.
- Data: The Double Materiality Assessment (DMA) defines datapoints, which at its extreme can exceed 1,200 datapoints. However, it is not unusual to fall between 500–700 datapoints, the vast majority of which are descriptive.
- The DMA also covers business risks and opportunities and requires the involvement and approval of the board of directors.

* The content of the CSRD is currently under political debate and may change both who has to comply and what they must report.

Basic-module or Basic + Comprehensive Module?

As an example choose Basic+Comprehensive-module, when clients need insight into your supply chain.

Basic-module

General Information

- B1: Basis for preparation
- B2 :Practices, policies, and future initiatives towards a more sustainable economy

E-data (Environment)

- B3: Energy and green house gas emissions
- B4: Pollution of air, water and soil
- B5: Biodiversity
- B6: Water
- B7: Resource use, circular economy and waste Management

S-Data (Social)

- B8: Workforce – general characteristics
- B9: Workforce – health and safety
- B10: Remuneration, collective bargaining and training

G-Data (Governance)

- B11: Conviction and fines for corruption and bribery

Comprehensive-module

General Information

- C1: Strategy, Business Model and Initiatives
- C2: Practices, policies and future initiatives

E-data (Environment)

- C3: GHG reduction targets and climate transition
- C4: Climate Risks

S-Data (Social)

- C5: Work force characteristics (additional)
- C6: Human rights and processes
- C7: Severe negative human rights incidents

G-Data (Governance)

- C8: Revenues (sel. Sectors) and exclusions (EU's reference benchmarks)
- C9: Gender Diversity Ratio in the governance body

Advantages of getting started with ESG and VSME

ESG

- **Your bank** makes a risk assessment of your company whether you prepare an ESG report or not. But when you prepare your ESG report yourself, you are in control of your data and can argue your case.
- **Your major customers** have probably already started, and it would be wise to read their sustainability reports to see if you can create new business opportunities together with them.
- **Most employees** want to be part of the solution to the planet's crises rather than part of the problem. An ESG effort can strengthen your ability to retain or attract new employees.
- **Your suppliers** may be threatened by sustainability risks. Gain better insight into where the pressure points are so that you can proactively secure a more resilient supply chain.

VSME

- VSME is a common European standard, and it can therefore be expected that it will be easy to get support (networks, advisors, consultants, and software).
- You may be asked for additional data from your major customers, but in the EU large companies are encouraged to request VSME data and nothing more.
- It is a manageable framework, and most of the data can easily be collected by the company.
- It is a really good starting point to get control of the basics and to create an understanding of how your company stands in relation to sustainability.



Take a business-oriented approach to ESG

Explore Business Opportunities

Take a business-oriented approach to ESG

If you see ESG as a compliance task, you may think:

- We make an ESG report because we have to
- We've got the numbers in place, then it's done
- Let's spend as little time on it as possible so we can focus on the business
- If customers ask for ESG data, start by asking what happens if they don't get it
- You would really just prefer to be free of it

If you take a business-oriented approach, you think:

- There are business opportunities in the green transition
- Where are my customers' challenges, and can we be part of the solution?
- Considering the crises, parts of our supply chain, prices, and deliveries are under pressure — how do we get that under control?
- Can we sell new, more sustainable products?
- We can create new services that support the circular economy, save materials, and make money from waste

But despite the business opportunities

- You need to have your documentation in order before you can communicate about your efforts and products – otherwise, you risk engaging in greenwashing (illegal).
- The effort should be driven by management with the support of the board, but everyone can contribute and be involved – and it creates a sense of purpose and a meaningful effort.
- There are many options. We recommend carrying out a **double materiality assessment** to gain insight into what the company impacts are on the environmental and social issues and what the economic impact on the company are (opportunities and risks). That's how we focus our efforts where it truly matters.
- Business strategy, policies, and initiatives should be developed on a validated basis.
- VSME is therefore an important foundation for your business decisions.
- EPDs/LCAs can be important to prepare for your products.

V SME Universe™

Get in control of your ESG data

The VSME Proces



1. Set direction with management	1. Identify data sources and contact persons	1. Give "Auditor" access to the system*	1. Close the fiscal year and create a new one	1. Make client specific reports
2. Decide the scope (Basic or Basic + Comprehensive)	2. Collect / generate data and documentation	2. Walk through data	2. Publish a standard ESG Report or design your own	2. Give customers read-only access to your ESG data.
3. Who should participate?	3. Generate 1. version of the ESG Report	3. Let the auditor review	3. Export data to an agency	3. View your progress over the years
4. Make an aligned plan	4. Create overview	4. Handle rejected datapoints	4. Export to the business authorities**	
5. Create users with role-based access	5. Send for external validation	5. Submit and get approval		

* There is no requirement for auditing, but it may be a good idea to ensure accuracy through external assistance.

** The Danish Business Authority's access requirements are not yet known. This is therefore a small caveat, but there is a clear expectation that it will be possible.

Step 1.5 + Step 3.2. Add users with role based access

Update Company Contact Information ^

Name

Phone

Email

Website

Update Company Users ^

Username (login)

Display name

Email

Password

Role

Language

List of company users ^

Name	Display name	Email	Role	Rights	Access to	Language	Actions
Finur	Finur	tes1@sust...	Guest	view	vsme	da	Update
Cirkeline	Cirkeline	test2@sust...	Auditor	approve	esrs	en	Update
hola (Admin)	Ole Bach	ole@sustain...	Admin	edit	vsme	en	Update

Maintain company contact data

Give new users access as Admin, Editor, Approver, Consultant/Advisor and their respective user rights.

E.g. add clients with read-only access.
Accountant with approval access
Consultant with full editing access.

Overview of invited users, enabling you to maintain rights and user access.

Step 4.2: Export data and create your VSME ESG Report.

Export your ESG data

Here you can export all your ESG data in a format that you can either share with others or import into other systems. We strive to support as many formats as possible.

 Dansk

JSON (a lightweight format readable by both humans and machines) ▼

Most up-to-date data ▼

All data from the Basic Module ▼

Export

Your VSME report

To generate your VSME report, just click the button, or change the configuration fields first to tailorize your VSME report.

 Dansk

Low resolution (Web) ▼

my erstii [3167, 1783] ▼

Draft version (includes watermark) ▼

Specify page range. For example: 1,4,6-7,12-

Report Designer

Generate full VSME Report

Get your ESG report.

Parameters

- **Language:** In Danish, English, or German. If the data is not available in the desired language, it will be translated automatically.
- **Resolution:** For example, choose full resolution for printing
- **Template:** Select a standard template or design your own
- **Version:** draft or final edition. Drafts include a watermark showing draft status.

With a click of a button your pdf ESG report will be generated for you.

Step 2.4: Get the overview

For each section (B1-B11 and C1-C9) you will get a textual and visual overview of your progress and status

Current data section

Section name and description

Quick links to the individual data points for the section

User information:
You, your rights, who has provided content, who has approved.

Status and progress for the section:
1 data point: Not Started
10 data points: In progress
1 data point: Sent for review.

Field status - 12

Not started	In progress	In review	Approved
1	10		1

Disclosure option (B1-24Ai) **Mandatory**

Step 2.3: Get data + 5: Send for approval / review

Name and Id of data point

Is the data point Mandatory, If relevant or Voluntary

Description of the data point

Type of data point. This one is narrative and thereby a text field. May also be **yes/no**, **decimal**, **percentage**, **amount** or **table**

Upload any documentation

The screenshot shows a web interface for managing data points. At the top, a green header bar displays 'Legal form (B1-24Ei)' and 'Mandatory'. Below this, the description 'The undertaking's legal form.' is shown. The 'Field value - Narrative' section contains the text 'APS - Anpartsselskab'. A 'Comment' section shows a log of actions: 'Legal form retrieved from the CVR register 15 Sept 2025, 12:56', 'APS - Anpartsselskab', and 'Teksten og/eller noten er automatisk oversat d. 23 Jul 2025, 08:38, og dermed har vi sat'. Below the comment is an 'ESG Report Notes' section with a text input field 'Enter a note ...'. The 'Documentation' section has a 'Choose file' button and the text 'No file chosen'. At the bottom, the 'Field Support' section includes buttons for 'Explain', 'Get', and 'AI Assist'. The 'Actions' section includes buttons for 'Clear', 'Save', 'Delete', 'Send to review', 'Approve', and 'Audit trail'. Blue arrows from external text boxes point to various elements: 'Name and Id of data point' points to the header; 'Is the data point Mandatory...' points to the 'Mandatory' label; 'Description of the data point' points to the description text; 'Type of data point...' points to the 'Field value - Narrative' section; 'Upload any documentation' points to the 'Choose file' button; 'Add any internal comments...' points to the 'Comment' section; 'Add a report note...' points to the 'ESG Report Notes' input field; 'Get help...' points to the 'Explain' and 'AI Assist' buttons; 'Your role combined with the status...' points to the 'Actions' section.

Add any internal **comments**:
In this case the comment has been added automatically using Get

Add a **report note**:
These notes will be part of your ESG-report.

Actions:

Clear –resets the data fields

Save – saves values to the database

Delete - deletes the data (but the audit trail shows previous values)

Send to review – an appointed reviewer / auditor can approve/reject

Approve – Only for approvers

Get help. All data points will as a minimum have **Explain** and **AI-assist**, ask our AI-engine questions about the data point. In addition, you will find:
Get – automatically retrieves data for you, e.g., from CVR.dk
Calculate – helps you calculate or recalculate the content
Describe – helps you with a descriptive text

Your role combined with the status of the datapoint, determines what you are entitled to do. In this example, you do not have the right to approve.

Step 3.2 + Step 4.2: Create an ESG report

We can create an automatic export to the Danish Business Authority's VSME template (see excerpt below), and you can tailorize it to your own needs.



The system template is based on the danish business authorities

The information is automatically filled in using data points, standard labels and other input fields.

The report can be generated in english, german and danish

Design your very own template, based on your company's design guidelines and desired content.

Select content in the form of fields: Fixed text, data point values, or fixed texts that you either write yourself or select from system fields such as page number, company data.

Create, copy, delete templates. Add, edit, sort, or remove pages.

Format pages with background images, other images, or position and format the remaining fields with, for example, color, right/left alignment, bold and/or italic.

Step 4.1: Close the fiscal year and start a new

When the fiscal year's report has been approved, you need to close the fiscal year so you can work on the next.

On this overview, you can do just that, as well as view statistics on data points from the various fiscal years, import data from previous years, and export data from all fiscal years to stakeholders.

Datapunkt Status for Rappporteringsår

Basis-år:
2023

Nuværende år:
2024

Vælg statistik-år:
2024 (nuv. år) ▼

Handling på valgte år
Luk og skab nyt

Export

Import

All data ▼

Filtet ▼

Filtet ▼

Filter ▼

Filtet ▼

Filter Status ▼

Filtet ▼

Handlinger ▼

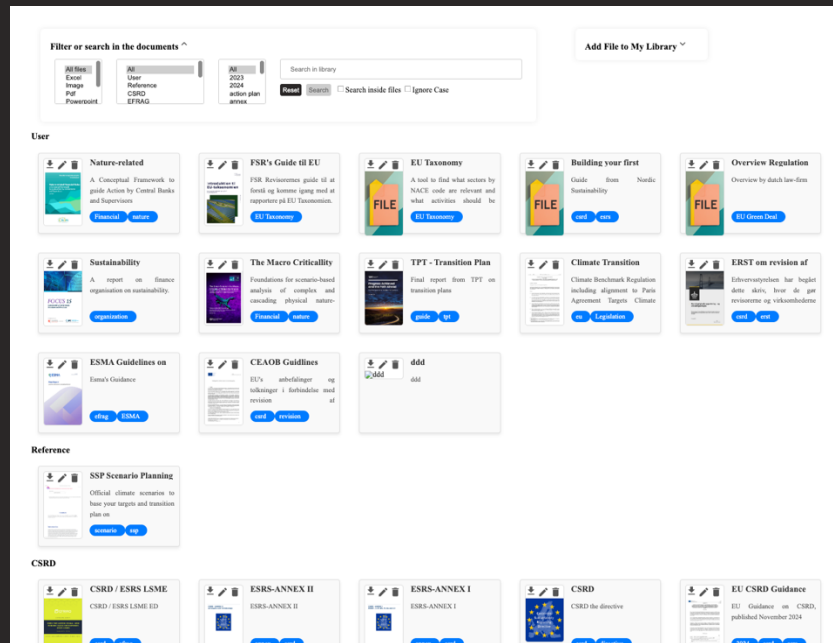
Sektion	Datapunkt	Indhold	Type	Status	Handling
B1	Grundlag for rapportering	Nej: Basis- og Udvidet-modul	Obligatorisk	Igang	Rediger

Features of VSME Universe™

- Simple **user interface** via web browser in Danish, English, German, and can quickly be developed for additional languages.
- Flexible system that is continuously developed with a focus on streamlining and **creating business value**.
- **Access for all users** is based on assigned roles and rights.
- Data is **automatically retrieved** where possible (for example, CVR metadata and financial data).
- **Web browser based** – no installation is required and it can be accessed from anywhere.
- We have **integrated AI**, and it is clearly indicated where it is being used. This increases efficiency.
- Easily **share data** with customers, suppliers, banks, insurance companies, auditors, and more. You choose and tailor the format (or give them access so they can choose themselves).

Access to functionality belonging to ESRs Universe™, including client specific reports

- Option to **generate reports** based on data filters.
- Option to send **questionnaires** to employees, customers, partners, and more.
- A **document library**, where you have direct access to many of the EU's directives and international reports, and where you can upload your own.
- A **process library** that contains guides for carrying out typical processes, such as DMA, climate transition plans, etc.



Ask your stakeholders (in danish or english)

– part of DMA module to support stakeholder analysis

DMA Questionnaire: Background

Thank you **Erik Ejler** for helping **TestCompany** prioritize our Sustainability Issues

You are answering as your role as **owner - internal** and on behalf of **Eriks Butik Ltd..** Your answers will be identifiable as your answers

Part1: Background Questions

Please start by answering these 5 initial questions.

What is your gender identity

Female

Please select your age group

Between 31 and 40

How well do you know TestCompany

Select your answer

How important do is it to you that TestCompany acts sustainable?

Select your answer

How well do you think TestCompany is doing on sustainability?

Select your answer

Continue to Part 2

Back Next

DMA Questionnaire: Assessment

Thank you **Erik Ejler** for helping **TestCompany** prioritize our Sustainability Issues

You are answering as your role as **owner - internal** and on behalf of **Eriks Butik Ltd..** Your answers will be identifiable as your answers

Please drag and prioritize the sustainability issues, and let us know what risks and opportunities you see for us. If you can identify specific subtopics, that will help us as well.

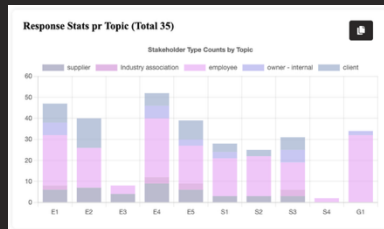
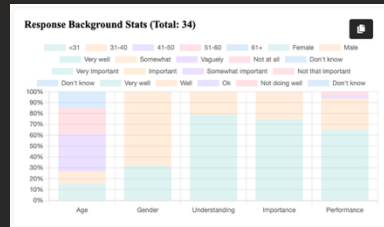
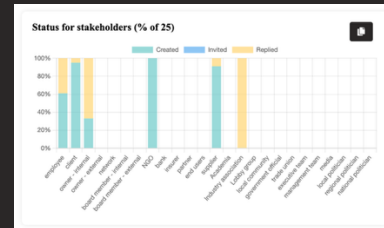
Guide Submit Save for later

Climate Pollution Water/Marine Biodiversity Circularity Workforce Value Chain Communities Energy Governance

Drag here to remove

Prioritize ↓	Select subtopics ↓	Describe impacts ↓	Describe risks to company ↓	Describe opportunities for company ↓
1st		Describe how the company impacts this topic.	Describe risks for the company due to this topic, if any.	Describe opportunities for the company due to this topic, if any.
2nd		Describe how the company impacts this topic.	Describe the risks for the company due to this topic, if any.	Describe the opportunities for the company due to this topic, if any.
3rd		Describe how the company impacts this topic.	Describe the risks for the company due to this topic, if any.	Describe the opportunities for the company due to this topic, if any.
4th		Describe how the company impacts this topic.	Describe the risks for the company due to this topic, if any.	Describe the opportunities for the company due to this topic, if any.
5th		Describe how the company impacts this topic.	Describe the risks for the company due to this topic, if any.	Describe the opportunities for the company due to this topic, if any.

Back Next



Screen dumps from ESRS Universe™: Stakeholder analysis.

Thank you for your interest



Sustain*Impact*



Ole Bach Andersen

I help clients make an impact for a sustainable future - through strategy, analysis, execution and digitalization.

Vejby, Region Hovedstaden, Danmark · [Kontakttoplysninger](#)

[5.643 følgere](#) · [500+ forbindelser](#)



SustainImpact

Sustain*Impact*

Ole Bach Andersen

Tlf.: +45 2084 9488

Email: ole@sustainimpact.dk

© Copyright 2024 SustainImpact | [Privacy](#) | [Cookies](#).



ipact