

VSME Medals – Reporting Guide

How to reuse your VSME Medals across ESG questionnaires, certifications, ratings and reporting frameworks · October 2026

A VSME Medals level (Bronze, Silver or Gold), together with the underlying VS datapoints and their audit trail, strengthens your answers to the leading ESG certifications, ratings, platforms and reporting frameworks. You collect the information once, it is independently reviewed, and you reuse it everywhere.

This guide explains how companies can reference their VSME Medals status in the wider ESG ecosystem: lenders, investors, customers and other frameworks. Since 24 September 2026, the EU voluntary sustainability reporting standard (VS) is a Delegated Act of the European Commission (Delegated Regulation (EU) 2026/1560). It takes over the VSME standard developed by EFRAG for non-listed SMEs, with the same Basic (B1–B11) and Comprehensive (C1–C9) modules. From the 2027 financial year, it also caps what companies subject to the CSRD may ask from value-chain partners with up to 1,000 employees.

The VS defines the ESG information that companies are expected to report, while the VSME Medals ensure that this data is properly structured, documented and validated through an auditable process. In this context, the VSME Medals act as a foundational layer, transforming ESG information into a credible, standardised and usable dataset. Other frameworks and initiatives build on this foundation for their own purposes, including scoring, certification or strategic transformation. The VSME Medals therefore enhance the effectiveness of other frameworks by improving the quality, consistency and reliability of the underlying ESG data.

The VSME Medals do not replace existing ESG frameworks. They enhance their effectiveness by structuring, standardising and validating ESG data, enabling companies to engage with these frameworks more efficiently and with greater credibility.

What does this guide provide?	It identifies where a VSME Medals level (Bronze, Silver or Gold), together with the underlying VS datapoints and audit trail, can strengthen responses under leading ESG certifications, ratings, platforms and reporting frameworks.
How can the guide be used?	Companies, advisers, banks, buyers and sector ecosystems can use it to translate SME ESG information into a common, readable and comparable language, while keeping a direct link to the VS Basic and Comprehensive modules.
What are the benefits?	It helps SMEs structure their ESG journey, makes maturity understandable to the market, reduces fragmented data requests and turns underlying VS evidence into a clearer market signal.

Key figures (from the Comparison matrix)

EcoVadis	26 VSME Medals datapoints are also asked for by EcoVadis: 46% of them are already reported with a Bronze medal, 73% with Silver, all of them with Gold.
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B Corp	30 VSME Medals datapoints are also asked for by B Corp: 40% of them are already reported with a Bronze medal, 73% with Silver, all of them with Gold.
ESRS / CSRD	29 VSME Medals datapoints are also asked for by ESRS / CSRD: 38% of them are already reported with a Bronze medal, 72% with Silver, all of them with Gold.
GRI	28 VSME Medals datapoints are also asked for by GRI: 43% of them are already reported with a Bronze medal, 75% with Silver, all of them with Gold.

What you will find in this guide (in sheet order)

Sheet	What it covers	Open
Start here		
Medal architecture	What each medal level means, which VS module it builds on, and the codes used in this guide.	See Medal architecture →
Comparison matrix	For each VSME Medals datapoint (Bronze, Silver, Gold), the certifications, ratings, platforms and reporting frameworks it prepares you for (✓), with the key figures per framework.	See Comparison matrix →
Requirement coverage	For each framework, the share of its own requirements that a Bronze, Silver or Gold medal helps prepare, computed requirement by requirement from the detailed sheets.	See Requirement coverage →
Certifications, labels & ratings		
EcoVadis	The 21 EcoVadis criteria mapped to VS datapoints, with the lowest medal level that feeds each one and how to reference the medal.	See EcoVadis →
B Corp	B Lab's standards applicable since March 2026: foundation requirements and the 7 impact topics mapped to medal evidence.	See B Corp →
LUCIE	LUCIE 26000 (ISO 26000-based French label): the 7 core subjects mapped to medal KPIs and documented policies.	See LUCIE →
AFNOR Engagé RSE	AFNOR Engagé RSE (AFAQ 26000 model, scored /1,000): medal KPIs feed the results criterion; Gold structures governance, stakeholder dialogue and action plans.	See AFNOR Engagé RSE →
PME+	PME+ (FEEF / Ecocert): the 7 themes of the yearly audit mapped to the medal evidence pack.	See PME+ →
UN Global Compact	The Communication on Progress questionnaire (Governance, Human Rights & Labour, Environment, Anti-Corruption) mapped to medal datapoints.	See UN Global Compact →
VS-based platforms & tools		
Kube ESG	Kube ESG (Isabel / Febelfin), the Belgian banks' SME platform built on the voluntary standard: data is reused as it is; the medal adds the independent review and a readable level.	See Kube ESG →

Portail RSE	The French public Portail RSE produces a VS report on the Basic and Comprehensive modules: same datapoints as Bronze and Silver; the medal adds the independent review and a maturity level.	See Portail RSE →
Reporting frameworks		
ESRS	Main ESRS disclosure requirements mapped to VS datapoints, for CSRD customers, banks and investors (revised ESRS, Delegated Regulation (EU) 2026/1563).	See ESRS →
GRI	Main GRI universal and topic disclosures mapped to VS datapoints.	See GRI →
IFRS-SASB	IFRS S1 and S2 requirements and common SASB metrics mapped to VS datapoints, for investor-facing reporting.	See IFRS-SASB →
CDP	CDP questionnaire modules (climate, water, forests, plastics, biodiversity) mapped to VS datapoints.	See CDP →
TNFD	The 14 TNFD recommended disclosures on nature mapped to VS datapoints.	See TNFD →
Other		
Additional frameworks	VS value-chain cap, EU Taxonomy, ISO 26000, CSDDD and SBTi / GHG Protocol: how the medals support them.	See Additional frameworks →
Sources	Official documentation used, status October 2026.	See Sources →

Medal architecture – what each VSME Medals level means

Bronze, Silver and Gold · built on the VS

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Medal level	Typical readiness / evidence	VS coverage	How to use it in reporting
	<i>Meaning of the medal level</i>	<i>Typical Basic / Comprehensive anchors</i>	<i>Suggested messaging to banks, buyers and investors</i>
Bronze	Foundational ESG baseline aligned with the VS Basic module. Core governance elements, policies and initial KPIs are documented; the company can evidence essential ESG practices and demonstrate a first structured reporting approach.	Full alignment with the VS Basic module (B1–B11), with emphasis on governance, policies, energy/GHG, workforce and business conduct fundamentals.	Use Bronze to demonstrate that the company has moved from ad hoc ESG claims to a structured, standard-based baseline aligned with the VS. Suitable for initial lender, procurement and basic ESG data requests.
Silver	Structured ESG maturity aligned with the VS Comprehensive module. The company can assess its main impacts, risks and opportunities, define its scope (including value chain where relevant), and demonstrate recurring data collection and internal review processes.	Full alignment with the VS Comprehensive module (C1–C9), including extended disclosures where relevant.	Use Silver to show that ESG information is decision-useful and aligned with comprehensive VS expectations. Relevant for banks, buyers and ESG rating platforms, particularly for supplier assessments and structured questionnaires.
Gold	Advanced ESG maturity aligned with SRS Midcaps (We Are Europe). Targets, action plans, governance responsibilities and follow-up mechanisms are formalised; the company demonstrates the ability to connect strategy, metrics and impacts, including value-chain considerations.	VS Comprehensive baseline extended with SRS Midcaps-level disclosures, strengthening requirements on strategy, targets, transition planning, value-chain engagement and governance integration (positioned between VS and CSRD expectations).	Use Gold to support robust, CSRD-ready disclosures on strategy, targets, climate transition, value-chain engagement and risk management. Suitable for advanced due diligence, financing discussions and demanding ESG assessments.

Each level includes the levels below it. Every medal is awarded after an independent review of the evidence pack by SMT.

Codes used in this guide

Code	Datapoint / medal element	What it contains	Medal level
B1	Basis for preparation	Legal form, size, sites, reporting perimeter, certifications held	Bronze
B2	Practices, policies & future initiatives	Which sustainability policies and practices exist, by topic	Bronze
B3	Energy & GHG emissions	Energy consumption, Scope 1 and Scope 2 GHG emissions	Bronze
B4	Pollution of air, water & soil	Pollutants emitted, where already reported or monitored	Bronze
B5	Biodiversity	Sites in or near biodiversity-sensitive areas, land use	Bronze

B6	Water	Water withdrawal and consumption, sites in water-stressed areas	Bronze
B7	Resource use, circular economy & waste	Circular-economy principles, waste generated and recycled	Bronze
B8	Workforce – general characteristics	Headcount by contract type, gender and country, turnover	Bronze
B9	Workforce – health & safety	Recordable work-related accidents and fatalities	Bronze
B10	Workforce – remuneration, collective bargaining & training	Minimum wage compliance, gender pay gap, collective agreements, training hours	Bronze
B11	Convictions & fines for corruption and bribery	Number of convictions and amount of fines	Bronze
IRO	Main impacts, risks & opportunities	Assessment of the company's main sustainability impacts, risks and opportunities (medal requirement)	Silver
C1	Strategy: business model & sustainability initiatives	Products, markets, business relationships and related sustainability initiatives	Silver
C2	Description of practices, policies & future initiatives	Content of policies, actions taken and planned, responsibilities	Silver
C3	GHG reduction targets & climate transition	GHG reduction targets and transition plan elements	Silver
C4	Climate risks	Physical and transition climate risks and resilience	Silver
C5	Additional workforce characteristics	Non-employee workers, other workforce details	Silver
C6	Human rights policies & processes	Human-rights policy (child and forced labour, discrimination...), complaints-handling mechanism	Silver
C7	Severe negative human rights incidents	Confirmed incidents and remediation	Silver
C8	Revenues from certain sectors	Revenues from sensitive sectors, exclusion from EU reference benchmarks	Silver
C9	Gender diversity in governance body	Gender ratio of the board or management body	Silver
G-GOV	Sustainability governance & responsibilities	Who oversees sustainability, roles, follow-up mechanisms	Gold
G-STK	Stakeholder engagement	How stakeholders are identified, consulted and taken into account	Gold
G-TGT	Targets & action plans (all material topics)	Time-bound targets, action plans, progress tracking	Gold
G-S3	Scope 3 GHG emissions	Value-chain GHG emissions	Gold
G-TP	Climate transition plan	Formal decarbonisation pathway aligned with targets	Gold
G-VC	Value-chain & supplier engagement	Responsible purchasing, supplier expectations and assessments	Gold

G-HRDD	Human rights due diligence in the value chain	Identification and management of human-rights risks among suppliers	Gold
G-COM	Affected communities & consumers	Local community impacts, consumer health & safety	Gold
EVID	Evidence pack & SMT review	Documented evidence for each datapoint, reviewed by an independent third party (SMT)	Every medal

VSME Medals – which other frameworks does each datapoint prepare you for?

Comparison matrix - status October 2026 ← Back to Instructions

When a company reports a VSME Medals datapoint, it also gathers information that other certifications, ratings, platforms and reporting frameworks ask for. Read each row from left to right: the datapoint, what you report, the medal level at which it is required, and a ✓ under every framework for which the same information can be reused. Bronze datapoints are also part of Silver and Gold; Silver datapoints are also part of Gold.
✓ = this datapoint prepares information that the framework explicitly asks for or assesses. Each ✓ comes from the framework's detailed sheet (column 'VS datapoints & medal elements'); use the 'Details →' links to open it. Each framework keeps its own questionnaire, audit or rating process.

Key figures – how much of what each framework asks for is already in your medal dossier

VSME Medals				Certifications, labels & ratings						VS-based platforms & tools		Reporting frameworks						
Ref.	VSME Medals datapoint	What you report	Medal level	EcoVadis	B Corp	LUCIE 26000	AFNOR Engagé RSE	PME+ (FEEF)	UN Global Compact (CoP)	Kube ESG	Portail RSE	ESRS / CSRD	GRI	IFRS S1-S2 / SASB	CDP	TNFD	Number of frameworks prepared	
VSME Medals datapoints this framework also asks for (number of ✓ in its column)				26	30	29	26	19	24	20	20	29	28	15	18	15		
...of which already reported with a Bronze medal				12	12	12	12	12	12	11	11	11	12	7	8	6		
...of which already reported with a Silver medal				19	22	21	20	14	19	20	20	21	21	11	13	10		
Share already reported with Bronze				46%	40%	41%	46%	63%	50%	55%	55%	38%	43%	47%	44%	40%		
Share already reported with Silver				73%	73%	72%	77%	74%	79%	100%	100%	72%	75%	73%	72%	67%		

Read: for EcoVadis, the first figure is the number of VSME Medals datapoints in the matrix below that EcoVadis also asks for; the next rows show how many of them a company already reports with a Bronze or a Silver medal (with Gold, all of them). These figures count VSME Medals datapoints, not the framework's own requirements: for the share of each framework's requirements prepared by each medal, see the 'Requirement coverage' sheet.

→ Open the 'Requirement coverage' sheet

VSME Medals				Certifications, labels & ratings						VS-based platforms & tools		Reporting frameworks						
Ref.	VSME Medals datapoint	What you report	Medal level	EcoVadis	B Corp	LUCIE 26000	AFNOR Engagé RSE	PME+ (FEEF)	UN Global Compact (CoP)	Kube ESG	Portail RSE	ESRS / CSRD	GRI	IFRS S1-S2 / SASB	CDP	TNFD	Number of frameworks prepared	
		Detailed mapping sheet for each framework:		Details →	Details →	Details →	Details →	Details →	Details →	Details →	Details →	Details →	Details →	Details →	Details →	Details →		
Bronze – VS Basic module																		
B1	Basis for preparation	Legal form, size, sites, reporting perimeter, certifications held	Bronze	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	13	
B2	Practices, policies & future initiatives	Which sustainability policies and practices exist, by topic	Bronze	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	12	
B3	Energy & GHG emissions	Energy consumption, Scope 1 and Scope 2 GHG emissions	Bronze	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		12	
B4	Pollution of air, water & soil	Pollutants emitted, where already reported or monitored	Bronze	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	13	
B5	Biodiversity	Sites in or near biodiversity-sensitive areas, land use	Bronze	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	12	
B6	Water	Water withdrawal and consumption, sites in water-stressed areas	Bronze	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	13	
B7	Resource use, circular economy & waste	Circular-economy principles, waste generated and recycled	Bronze	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	13	
B8	Workforce – general characteristics	Headcount by contract type, gender and country, turnover	Bronze	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓				10	
B9	Workforce – health & safety	Recordable work-related accidents and fatalities	Bronze	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			11	
B10	Workforce – remuneration, collective bargaining & training	Minimum wage compliance, gender pay gap, collective agreements, training hours	Bronze	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓				10	
B11	Convictions & fines for corruption and bribery	Number of convictions and amount of fines	Bronze	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			11	
Silver – VS Comprehensive module																		
IRO	Main impacts, risks & opportunities	Assessment of the company's main sustainability impacts, risks and opportunities (medal requirement)	Silver		✓	✓	✓		✓			✓	✓	✓	✓	✓	9	

C1	Strategy: business model & sustainability initiatives	Products, markets, business relationships and related sustainability initiatives	Silver		✓	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓	11
C2	Description of practices, policies & future initiatives	Content of policies, actions taken and planned, responsibilities	Silver	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	12
C3	GHG reduction targets & climate transition	GHG reduction targets and transition plan elements	Silver	✓	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓		11
C4	Climate risks	Physical and transition climate risks and resilience	Silver	✓	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓		11
C5	Additional workforce characteristics	Non-employee workers, other workforce details	Silver	✓	✓	✓	✓			✓	✓	✓	✓				8
C6	Human rights policies & processes	Human-rights policy (child and forced labour, discrimination...), complaints-handling mechanisms	Silver	✓	✓	✓	✓		✓	✓	✓	✓	✓			✓	10
C7	Severe negative human rights incidents	Confirmed incidents and remediation	Silver	✓	✓	✓			✓	✓	✓	✓	✓				8
C8	Revenues from certain sectors	Revenues from sensitive sectors, exclusion from EU reference benchmarks	Silver		✓					✓	✓	✓					4
C9	Gender diversity in governance body	Gender ratio of the board or management body	Silver	✓	✓	✓	✓		✓	✓	✓	✓	✓				9
Gold – VS Comprehensive module extended with SRS Midcaps-level disclosures																	
G-GOV	Sustainability governance & responsibilities	Who oversees sustainability, roles, follow-up mechanisms	Gold	✓	✓	✓	✓	✓	✓			✓	✓	✓	✓	✓	11
G-STK	Stakeholder engagement	How stakeholders are identified, consulted and taken into account	Gold		✓	✓	✓	✓	✓			✓	✓			✓	8
G-TGT	Targets & action plans (all material topics)	Time-bound targets, action plans, progress tracking	Gold	✓	✓	✓	✓	✓	✓			✓	✓	✓	✓	✓	11
G-S3	Scope 3 GHG emissions	Value-chain GHG emissions	Gold	✓	✓	✓			✓			✓	✓	✓	✓		8
G-TP	Climate transition plan	Formal decarbonisation pathway aligned with targets	Gold	✓	✓	✓						✓		✓	✓		6
G-VC	Value-chain & supplier engagement	Responsible purchasing, supplier expectations and assessments	Gold	✓	✓	✓	✓	✓				✓	✓		✓	✓	9
G-HRDD	Human rights due diligence in the value chain	Identification and management of human-rights risks among suppliers	Gold	✓	✓	✓	✓		✓			✓	✓				7
G-COM	Affected communities & consumers	Local community impacts, consumer health & safety	Gold	✓	✓	✓	✓	✓				✓	✓			✓	8
Every medal – evidence & independent review																	
EVID	Evidence pack & SMT review	Documented evidence for each datapoint, reviewed by an independent third party (SMT)	Bronze	✓	✓	✓	✓	✓	✓					✓		✓	8

How to use this table

1. Start from the medal level you hold or are preparing (Bronze, Silver or Gold): every datapoint of that level and the levels below is already reported.
2. Look down the column of the framework you are targeting: each ✓ is information you will not need to collect a second time.
3. Open the framework's detailed sheet to see, requirement by requirement, how to reference your medal and what is specific to that framework.

Sources: official documentation of each framework (see the 'Sources' sheet), status October 2026. VS = EU voluntary sustainability reporting standard, Delegated Regulation (EU) 2026/1560 (ex-VSME, EFRAG).

Requirement coverage – how much of each framework the VSME Medals help prepare

Computed requirement by requirement from the detailed sheets · status October 2026

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How the figures are built

1. Requirement list	Each framework is assessed against its own official structure (EcoVadis criteria, B Corp foundation requirements and impact topics, ESRS disclosure requirements, GRI disclosures, TNFD recommended disclosures, etc.). The unit used is shown below and on each detailed sheet, with the official sources.
2. One judgement per requirement	For each requirement, the detailed sheet names the VS datapoints and medal elements that bring data or evidence, and the lowest medal level whose dossier contains them: Bronze = VS Basic module (B1–B11) + evidence pack and independent SMT review; Silver = + VS Comprehensive module (C1–C9) + assessment of main impacts, risks and opportunities; Gold = + SRS Midcaps-level disclosures (governance, stakeholders, targets, Scope 3, transition plan, value chain).
3. Extent	Full = the Gold dossier answers the requirement; Partial = it provides part of the answer and the rest is specific to the framework. Requirements outside the VS are marked '—'.
4. Calculation	Percentages = requirements prepared at least in part at a given medal level ÷ requirements counted. Process steps (audits, verification, self-assessment) and EcoVadis management indicators are listed on the sheets but not counted. All cells below are formulas linked to the detailed sheets: changing a 'Lowest medal' value there updates this table.
5. VS-based platforms	Kube ESG and the Portail RSE rest on the same VS datapoints: they are not scored here because medal data is reused one-to-one (see the Comparison matrix).

Framework	Unit of assessment	Detailed sheet	Requirements counted	With Bronze	With Silver	With Gold	Not in the VS	% with Bronze	% with Silver	% with Gold	Fully answered with Gold
Certifications, labels & ratings											
EcoVadis	21 criteria in 4 themes	Details →	21	12	14	17	4	57%	67%	81%	33%
B Corp	3 foundation requirements + 7 impact topics	Details →	10	6	9	9	1	60%	90%	90%	20%
LUCIE 26000	7 ISO 26000 core subjects	Details →	7	4	5	7	0	57%	71%	100%	43%
AFNOR Engagé RSE	7 AFAQ 26000 evaluation criteria	Details →	7	5	6	7	0	71%	86%	100%	57%
PME+ (FEEF)	7 themes (21 requirements)	Details →	7	5	5	7	0	71%	71%	100%	29%
UN Global Compact (CoP)	11 CoP question groups	Details →	11	8	11	11	0	73%	100%	100%	73%
Reporting frameworks											
ESRS / CSRD	41 main disclosure requirements	Details →	41	18	32	38	3	44%	78%	93%	41%
GRI	45 GRI disclosures (universal and main topic disclosures)	Details →	45	20	33	40	5	44%	73%	89%	44%
IFRS S1-S2 / SASB	19 IFRS S1/S2 requirements + 2 SASB metric groups	Details →	21	3	13	16	5	14%	62%	76%	29%
CDP	19 question groups (integrated questionnaire modules)	Details →	19	9	14	17	2	47%	74%	89%	42%
TNFD	14 recommended disclosures	Details →	14	2	7	11	3	14%	50%	79%	0%

VS-based platforms & tools – not scored

Requirement coverage – how much of each framework the VSME Medals help prepare

Computed requirement by requirement from the detailed sheets · status October 2026

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How the figures are built

1. Requirement list	Each framework is assessed against its own official structure (EcoVadis criteria, B Corp foundation requirements and impact topics, ESRS disclosure requirements, GRI disclosures, TNFD recommended disclosures, etc.). The unit used is shown below and on each detailed sheet, with the official sources.
2. One judgement per requirement	For each requirement, the detailed sheet names the VS datapoints and medal elements that bring data or evidence, and the lowest medal level whose dossier contains them: Bronze = VS Basic module (B1–B11) + evidence pack and independent SMT review; Silver = + VS Comprehensive module (C1–C9) + assessment of main impacts, risks and opportunities; Gold = + SRS Midcaps-level disclosures (governance, stakeholders, targets, Scope 3, transition plan, value chain).
3. Extent	Full = the Gold dossier answers the requirement; Partial = it provides part of the answer and the rest is specific to the framework. Requirements outside the VS are marked '—'.
4. Calculation	Percentages = requirements prepared at least in part at a given medal level + requirements counted. Process steps (audits, verification, self-assessment) and EcoVadis management indicators are listed on the sheets but not counted. All cells below are formulas linked to the detailed sheets: changing a 'Lowest medal' value there updates this table.
5. VS-based platforms	Kube ESG and the Portail RSE rest on the same VS datapoints: they are not scored here because medal data is reused one-to-one (see the Comparison matrix).

[illegible]

EcoVadis – how the VSME Medals help

Certifications, labels & ratings · mapping status October 2026

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Overview EcoVadis rates a company's sustainability management system on 21 criteria grouped in 4 themes (Environment, Labor & Human Rights, Ethics, Sustainable Procurement), assessed through 7 management indicators (Policies, Endorsements, Measures, Certifications, Coverage, Reporting, 360° Watch). Scores run 0–100 per theme and overall; EcoVadis medals are percentile-based and ratings are valid 12 months (methodology V10.0, applicable from January 2026). Because the score depends heavily on documented evidence, a medal dossier gives EcoVadis analysts structured, independently reviewed policies, actions and KPIs.

Unit 21 criteria in 4 themes

Coverage **Requirements counted: 21 · prepared at least in part with Bronze: 57% · with Silver: 67% · with Gold: 81%**

Sources [EcoVadis Sustainability Rating Methodology \(public disclosure, 2026\)](#)

[EcoVadis ratings overview](#)

Suggested wording "The company holds the VSME Medals [Bronze / Silver / Gold] (scope: [perimeter]; independent SMT review: [date]). The information below is taken from the underlying VS datapoints [references]."

How to read Codes: B1–B11 = VS Basic module · C1–C9 = VS Comprehensive module · IRO, G-... and EVID = medal elements (see Medal architecture). Lowest medal = first level whose dossier brings data or evidence for the requirement. Extent = what the Gold dossier provides: Full (the requirement is answered) or Partial (part of the answer).

Ref.	Requirement	What the framework expects	How the VSME Medals help	VS datapoints & medal elements	Lowest medal	Extent at Gold	Counted in coverage %
Theme 1 – Environment							
ENV1	Energy consumption & GHGs	Policy, actions and KPIs on energy use and Scope 1-2 emissions (Scope 3 for larger companies), ideally with reduction targets.	Bronze gives the energy and Scope 1-2 baseline; Silver adds reduction targets and climate risks; Gold adds Scope 3 and a formal transition plan.	B3, C3, C4, G-S3, G-TP	Bronze	Full	Yes
ENV2	Water	Water policy, water-saving actions and consumption KPIs where material.	Water withdrawal and consumption, including sites in water-stressed areas, are reported from Bronze; related actions are described at Silver.	B6, B2, C2	Bronze	Full	Yes
ENV3	Biodiversity	Policy and actions to limit impacts on biodiversity.	Land use and sites in or near biodiversity-sensitive areas are reported from Bronze; actions are described at Silver.	B5, B2, C2	Bronze	Full	Yes
ENV4	Local & accidental pollution	Pollution prevention policy, actions and emission KPIs.	Pollutant emissions already monitored or reported are disclosed from Bronze; prevention actions at Silver.	B4, B2, C2	Bronze	Full	Yes
ENV5	Materials, chemicals & waste	Waste and materials policy, waste KPIs, chemicals management.	Waste generated and recycled and circular-economy principles are reported from Bronze. Chemicals management is not part of the VS.	B7, B2, C2	Bronze	Partial	Yes
ENV6	Product use	Environmental impacts of products during their use phase.	Not part of the VS datapoints: product-level impacts are documented separately.	—	—	—	Yes
ENV7	Product end-of-life	Design for recyclability, take-back and end-of-life management.	The circular-economy principles reported under B7 (durability, recyclability, reuse) give a first answer.	B7	Bronze	Partial	Yes
ENV8	Customer health & safety	Policies and actions on product and service safety for customers.	Consumer health and safety is disclosed at Gold.	G-COM, B2	Gold	Partial	Yes
ENV9	Environmental services & advocacy	Promotion of sustainable consumption, environmental services offered.	Not part of the VS datapoints.	—	—	—	Yes
Theme 2 – Labor & Human Rights							
LAB1	Employee health & safety	Health and safety policy, risk assessment, accident KPIs.	Recordable accidents and fatalities are reported from Bronze; the H&S policy and actions are described at Silver.	B9, B2, C2	Bronze	Full	Yes
LAB2	Working conditions	Remuneration, working time, social protection, work-life balance.	Headcount, contract types, turnover and minimum-wage compliance are reported from Bronze. Working time and social protection are documented separately.	B8, B10, C5, B2	Bronze	Partial	Yes

EcoVadis – how the VSME Medals help

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Overview	EcoVadis rates a company's sustainability management system on 21 criteria grouped in 4 themes (Environment, Labor & Human Rights, Ethics, Sustainable Procurement), assessed through 7 management indicators (Policies, Endorsements, Measures, Certifications, Coverage, Reporting, 360° Watch). Scores run 0–100 per theme and overall; EcoVadis medals are percentile-based and ratings are valid 12 months (methodology V10.0, applicable from January 2026). Because the score depends heavily on documented evidence, a medal dossier gives EcoVadis analysts structured, independently reviewed policies, actions and KPIs.
Unit	21 criteria in 4 themes
Coverage	Requirements counted: 21 · prepared at least in part with Bronze: 57% · with Silver: 67% · with Gold: 81%
Sources	EcoVadis Sustainability Rating Methodology (public disclosure, 2026) EcoVadis ratings overview
Suggested wording	"The company holds the VSME Medals [Bronze / Silver / Gold] (scope: [perimeter]; independent SMT review: [date]). The information below is taken from the underlying VS datapoints [references]."
How to read	Codes: B1–B11 = VS Basic module · C1–C9 = VS Comprehensive module · IRO, G-... and EVID = medal elements (see Medal architecture). Lowest medal = first level whose dossier brings data or evidence for the requirement. Extent = what the Gold dossier provides: Full (the requirement is answered) or Partial (part of the answer).

Ref.	Requirement	What the framework expects	How the VSME Medals help	VS datapoints & medal elements	Lowest medal	Extent at Gold	Counted in coverage %
LAB3	Social dialogue	Employee representation and collective bargaining.	Collective bargaining coverage is reported from Bronze.	B10	Bronze	Partial	Yes
LAB4	Career management & training	Training policy, training hours, career development.	Average training hours by gender are reported from Bronze.	B10	Bronze	Partial	Yes
LAB5	Child labor, forced labor & human trafficking	Policy commitment and controls in own operations and with suppliers.	Silver confirms a human-rights policy covering these topics; Gold extends due diligence to the value chain.	C6, G-HRDD	Silver	Full	Yes
LAB6	Diversity, discrimination & harassment	Non-discrimination and anti-harassment policy, diversity KPIs.	Gender split and gender pay gap from Bronze; policy coverage of discrimination and board gender diversity at Silver.	B8, B10, C6, C9	Bronze	Full	Yes
LAB7	External stakeholder human rights	Respect of the rights of communities and other external stakeholders.	Human-rights policy and severe incidents at Silver; community engagement at Gold.	C6, C7, G-COM	Silver	Partial	Yes
Theme 3 – Ethics							
ETH1	Corruption	Anti-corruption policy, risk assessment, training, whistleblowing, incidents.	Convictions and fines are reported from Bronze; the anti-corruption policy is described at Silver. Training and risk mapping are documented separately.	B11, C2, C6	Bronze	Partial	Yes
ETH2	Anticompetitive practices	Policy and measures on fair competition.	Not part of the VS datapoints.	—	—	—	Yes
ETH3	Responsible information management	Data protection and information security.	Not part of the VS datapoints.	—	—	—	Yes
Theme 4 – Sustainable Procurement							
SUP1	Supplier environmental practices	Sustainable procurement policy, supplier environmental assessments.	Supplier expectations and assessments are disclosed at Gold.	G-VC	Gold	Partial	Yes
SUP2	Supplier social practices	Supplier code of conduct, social audits, CSR clauses.	Supplier expectations and human-rights due diligence in the value chain are disclosed at Gold.	G-VC, G-HRDD	Gold	Partial	Yes
Management indicators (cross-cutting, not counted in the coverage %)							
MI1	Policies	Formalised commitments per theme.	B2 lists existing policies (Bronze); C2 describes them (Silver); Gold adds targets and action plans.	B2, C2, G-TGT, G-GOV	Bronze	Full	No
MI2	Measures / actions	Concrete actions deployed to implement policies.	Future initiatives (C2) and Gold action plans.	C2, G-TGT	Silver	Full	No

EcoVadis – how the VSME Medals help

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Overview	EcoVadis rates a company's sustainability management system on 21 criteria grouped in 4 themes (Environment, Labor & Human Rights, Ethics, Sustainable Procurement), assessed through 7 management indicators (Policies, Endorsements, Measures, Certifications, Coverage, Reporting, 360° Watch). Scores run 0–100 per theme and overall; EcoVadis medals are percentile-based and ratings are valid 12 months (methodology V10.0, applicable from January 2026). Because the score depends heavily on documented evidence, a medal dossier gives EcoVadis analysts structured, independently reviewed policies, actions and KPIs.
Unit	21 criteria in 4 themes
Coverage	Requirements counted: 21 · prepared at least in part with Bronze: 57% · with Silver: 67% · with Gold: 81%
Sources	EcoVadis Sustainability Rating Methodology (public disclosure, 2026) EcoVadis ratings overview
Suggested wording	"The company holds the VSME Medals [Bronze / Silver / Gold] (scope: [perimeter]; independent SMT review: [date]). The information below is taken from the underlying VS datapoints [references]."
How to read	Codes: B1–B11 = VS Basic module · C1–C9 = VS Comprehensive module · IRO, G-... and EVID = medal elements (see Medal architecture). Lowest medal = first level whose dossier brings data or evidence for the requirement. Extent = what the Gold dossier provides: Full (the requirement is answered) or Partial (part of the answer).

Ref.	Requirement	What the framework expects	How the VSME Medals help	VS datapoints & medal elements	Lowest medal	Extent at Gold	Counted in coverage %
MI3	Certifications	Third-party certificates, labels and audits.	Share the medal diploma with the SMT review date and perimeter as third-party recognition; its weight is decided by EcoVadis analysts.	EVID	Bronze	Partial	No
MI4	Coverage	Share of operations covered by policies and actions.	The reporting perimeter (sites, entities) is set out in B1.	B1	Bronze	Partial	No
MI5	Reporting	Quality of sustainability KPI reporting.	The VS report behind the medal is a structured KPI report built on an EU standard.	B1, B3, B8, B9, B10, B11, EVID	Bronze	Full	No
MI6	360° Watch	External findings from NGOs, unions, media.	Performed by EcoVadis itself.	—	—	—	No

B Corp – how the VSME Medals help

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Overview Since 11 March 2026, B Corp certification follows B Lab's new standards: companies meet foundation requirements and independently verified requirements in 7 impact topics, with no compensation between topics. Certification also requires a legal commitment to stakeholder governance and is renewed every 3 years. A medal dossier pre-structures a large share of the evidence B Lab verifies, especially on climate, environment, workforce and business conduct.

Unit 3 foundation requirements + 7 impact topics

Coverage **Requirements counted: 10 · prepared at least in part with Bronze: 60% · with Silver: 90% · with Gold: 90%**

Sources [B Lab – Evolving the standards for B Corp Certification](#)

[B Lab – Climate Action impact topic](#)

Suggested wording "The company holds the VSME Medals [Bronze / Silver / Gold] (scope: [perimeter]; independent SMT review: [date]). The information below is taken from the underlying VS datapoints [references]."

How to read Codes: B1–B11 = VS Basic module · C1–C9 = VS Comprehensive module · IRO, G-... and EVID = medal elements (see Medal architecture). Lowest medal = first level whose dossier brings data or evidence for the requirement. Extent = what the Gold dossier provides: Full (the requirement is answered) or Partial (part of the answer).

Ref.	Requirement	What the framework expects	How the VSME Medals help	VS datapoints & medal elements	Lowest medal	Extent at Gold	Counted in coverage %
Foundation requirements							
F1	Eligibility, legal compliance & corporate structure	Disclosure of ownership and legal structure, absence of material legal issues.	Legal form, perimeter and subsidiaries (B1) and convictions and fines (B11) give the factual starting point.	B1, B11	Bronze	Partial	Yes
F2	Risk assessment (sector, practices, controversies)	Screening of high-risk sectors, practices and controversies.	Revenues from sensitive sectors (C8), climate risks (C4), severe human-rights incidents (C7) and the medal impact, risk and opportunity assessment feed B Lab's risk review.	C8, C4, C7, IRO	Silver	Partial	Yes
F3	Legal commitment to stakeholder governance	Stakeholder consideration written into the company's articles.	Not part of the VS: this is a change to the company statutes.	—	—	—	Yes
Impact topics							
T1	Purpose & Stakeholder Governance	Board oversight, stakeholder consideration, annual public impact report.	Strategy (C1), board gender diversity (C9) and, at Gold, governance responsibilities and stakeholder engagement.	B1, B2, C1, C9, G-GOV, G-STK, G-COM	Silver	Partial	Yes
T2	Fair Work	Fair wages, benefits, worker voice, health & safety, pay equity.	Health & safety, pay, gender pay gap, collective bargaining and training are reported from Bronze. Living-wage assessment is documented separately.	B2, B8, B9, B10, C5	Bronze	Partial	Yes
T3	Justice, Equity, Diversity & Inclusion	Diversity of ownership, leadership and workforce; inclusive practices.	Gender split and gender pay gap from Bronze; board gender diversity at Silver.	B8, B10, C9	Bronze	Partial	Yes
T4	Human Rights	Human-rights due diligence in operations and supply chain, grievance mechanisms, remedy.	Policy, complaints mechanism and incidents at Silver; value-chain due diligence at Gold.	C6, C7, G-HRDD, G-VC	Silver	Full	Yes
T5	Climate Action	GHG measurement including Scope 3, science-aligned targets, transition plan.	Scope 1-2 at Bronze, targets and climate risks at Silver, Scope 3 and transition plan at Gold.	B3, C3, C4, G-S3, G-TP	Bronze	Full	Yes
T6	Environmental Stewardship & Circularity	Waste, water, resource use, pollution, biodiversity, product life cycle.	The full environmental baseline is reported from Bronze; product life-cycle assessment is documented separately.	B2, B4, B5, B6, B7, G-TGT	Bronze	Partial	Yes
T7	Government Affairs & Collective Action	Responsible lobbying, tax conduct, anti-corruption, collective action.	Anti-corruption from Bronze (convictions) and Silver (policy); lobbying and tax are not part of the VS.	B11, C2	Bronze	Partial	Yes
Verification (process, not counted in the coverage %)							
V1	Independent verification of evidence	All requirements are verified with documented evidence.	The medal evidence pack and SMT review can be reused as the evidence library for B Lab.	EVID	Bronze	Partial	No

LUCIE 26000 – how the VSME Medals help

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Overview	LUCIE 26000 is a French CSR label aligned with ISO 26000. The process combines a self-assessment, a mandatory ISO 26000 training, an initial external audit (score above 500/1,000 and a satisfactory 4-year action plan), a mid-term follow-up and renewal every 4 years. A LUCIE ESG variant aligned with CSRD/ESRS also exists. A medal dossier provides the indicators and documented practices behind the self-assessment and the results part of the audit.
Unit	7 ISO 26000 core subjects
Coverage	Requirements counted: 7 · prepared at least in part with Bronze: 57% · with Silver: 71% · with Gold: 100%
Sources	Agence LUCIE – label regulation (V10) Greenly – guide to the LUCIE label
Suggested wording	"The company holds the VSME Medals [Bronze / Silver / Gold] (scope: [perimeter]; independent SMT review: [date]). The information below is taken from the underlying VS datapoints [references]."
How to read	Codes: B1–B11 = VS Basic module · C1–C9 = VS Comprehensive module · IRO, G-... and EVID = medal elements (see Medal architecture). Lowest medal = first level whose dossier brings data or evidence for the requirement. Extent = what the Gold dossier provides: Full (the requirement is answered) or Partial (part of the answer).

Ref.	Requirement	What the framework expects	How the VSME Medals help	VS datapoints & medal elements	Lowest medal	Extent at Gold	Counted in coverage %
ISO 26000 core subjects (LUCIE themes)							
L1	Organisational governance	Responsible governance, CSR strategy, stakeholder identification and materiality.	Policies from Bronze; strategy and impact, risk and opportunity assessment at Silver; governance responsibilities and stakeholder engagement at Gold.	B1, B2, C1, C9, IRO, G-GOV, G-STK	Bronze	Full	Yes
L2	Human rights	Due diligence, grievance resolution, discrimination, fundamental rights at work.	Human-rights policy, complaints mechanism and incidents at Silver; value-chain due diligence at Gold.	C6, C7, G-HRDD	Silver	Full	Yes
L3	Labour relations & working conditions	Employment, working conditions, social dialogue, health & safety, training.	Core workforce KPIs from Bronze. Working time and social protection are documented separately.	B8, B9, B10, C5	Bronze	Partial	Yes
L4	Environment	Pollution prevention, sustainable resource use, climate, biodiversity.	Full environmental baseline from Bronze; climate targets and risks at Silver; Scope 3 and transition plan at Gold.	B3, B4, B5, B6, B7, C3, C4, G-S3, G-TP	Bronze	Full	Yes
L5	Fair operating practices	Anti-corruption, fair competition, responsible political involvement, responsible purchasing.	Anti-corruption from Bronze; responsible purchasing at Gold. Fair competition and lobbying are not part of the VS.	B11, C2, G-VC	Bronze	Partial	Yes
L6	Consumer issues	Fair marketing, consumer health & safety, data protection, sustainable consumption.	Consumer topics are disclosed at Gold. Data protection is not part of the VS.	G-COM	Gold	Partial	Yes
L7	Community involvement & development	Local employment, local sourcing, community engagement.	Community and stakeholder engagement are disclosed at Gold.	G-COM, G-STK	Gold	Partial	Yes
Process requirements (not counted in the coverage %)							
P1	Self-assessment & 4-year action plan	Online self-assessment, then commitments and action plan reviewed at audit.	Policies and future initiatives (C2) structure the self-assessment; Gold targets and action plans can be reused as the LUCIE commitment plan.	B2, C2, G-TGT	Silver	Partial	No
P2	Independent audit (score > 500/1,000)	External audit of practices and results by an accredited evaluator.	The evidence pack and SMT review reduce the documentary work of the audit.	EVID	Bronze	Partial	No

AFNOR Engagé RSE – how the VSME Medals help

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Overview	AFNOR Certification's 'Engagé RSE' label uses the AFAQ 26000 evaluation model (ISO 26000-based). The on-site evaluation, including stakeholder interviews, is scored out of 1,000 points with four maturity levels: Initial (0–300), Progression (301–500), Confirmé (501–700) and Exemplaire (701–1,000). The label is valid 3 years with a surveillance evaluation at 18 months. A medal dossier feeds the results criterion and structures the policies and action plans assessed in the others.
Unit	7 AFAQ 26000 evaluation criteria
Coverage	Requirements counted: 7 · prepared at least in part with Bronze: 71% · with Silver: 86% · with Gold: 100%
Sources	AFNOR – Label Engagé RSE Example of AFAQ 26000 attestation (scoring and levels)
Suggested wording	"The company holds the VSME Medals [Bronze / Silver / Gold] (scope: [perimeter]; independent SMT review: [date]). The information below is taken from the underlying VS datapoints [references]."
How to read	Codes: B1–B11 = VS Basic module · C1–C9 = VS Comprehensive module · IRO, G-... and EVID = medal elements (see Medal architecture). Lowest medal = first level whose dossier brings data or evidence for the requirement. Extent = what the Gold dossier provides: Full (the requirement is answered) or Partial (part of the answer).

Ref.	Requirement	What the framework expects	How the VSME Medals help	VS datapoints & medal elements	Lowest medal	Extent at Gold	Counted in coverage %
Evaluation criteria							
A1	CSR vision, strategy & governance	Leadership commitment, CSR strategy, materiality, governance of the approach.	Policies from Bronze; strategy and materiality at Silver; governance responsibilities at Gold.	B1, B2, C1, C9, IRO, G-GOV	Bronze	Full	Yes
A2	Deployment of the CSR approach & stakeholder dialogue	Integration into management processes, stakeholder identification and dialogue.	Practices and future initiatives at Silver; stakeholder engagement and action-plan follow-up at Gold.	C2, G-STK, G-TGT	Silver	Full	Yes
A3	Human resources, relations & working conditions	Employment, skills, health & safety, social dialogue, diversity.	Workforce KPIs from Bronze; human-rights policy at Silver.	B8, B9, B10, C5, C6	Bronze	Full	Yes
A4	Production modes, sustainable consumption & consumer issues	Environmental management, resources, climate, eco-design, consumer issues.	Environmental baseline from Bronze, climate targets and risks at Silver, consumer topics at Gold. Eco-design is documented separately.	B3, B4, B5, B6, B7, C3, C4, G-COM	Bronze	Partial	Yes
A5	Territorial anchoring	Local economic development, local purchasing, community involvement.	Community and value-chain engagement are disclosed at Gold.	G-COM, G-VC	Gold	Partial	Yes
A6	Fair practices & responsible purchasing	Anti-corruption, fair competition, responsible purchasing.	Anti-corruption from Bronze; supplier expectations at Gold. Fair competition is not part of the VS.	B11, C2, G-VC, G-HRDD	Bronze	Partial	Yes
A7	Results / performance indicators	Environmental, social and economic result indicators and trends.	The VS KPI set is the natural source for this criterion; yearly medal renewals show trends.	B3, B4, B5, B6, B7, B8, B9, B10, B11	Bronze	Full	Yes
Process (not counted in the coverage %)							
PR	On-site evaluation by AFNOR Certification	Interviews, document review and scoring out of 1,000.	The evidence pack gives evaluators documented policies, KPIs and the SMT review.	EVID	Bronze	Partial	No

PME+ (FEEF) – how the VSME Medals help

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Overview	PME+ is a French CSR label created in 2014 by the FEEF for independent SMEs and mid-caps, mainly suppliers of retail and consumer-goods channels. The référentiel, co-developed with Ecocert on ISO 26000, has 21 requirements across 7 themes; the label is granted with at least 65% conformity after an on-site Ecocert audit and is renewed every year. Eligibility requires FEEF membership. The coverage below is assessed theme by theme.
Unit	7 themes (21 requirements)
Coverage	Requirements counted: 7 · prepared at least in part with Bronze: 71% · with Silver: 71% · with Gold: 100%
Sources	Greenly – guide to the PME+ label Label PME+ (official site)
Suggested wording	"The company holds the VSME Medals [Bronze / Silver / Gold] (scope: [perimeter]; independent SMT review: [date]). The information below is taken from the underlying VS datapoints [references]."
How to read	Codes: B1–B11 = VS Basic module · C1–C9 = VS Comprehensive module · IRO, G-... and EVID = medal elements (see Medal architecture). Lowest medal = first level whose dossier brings data or evidence for the requirement. Extent = what the Gold dossier provides: Full (the requirement is answered) or Partial (part of the answer).

Ref.	Requirement	What the framework expects	How the VSME Medals help	VS datapoints & medal elements	Lowest medal	Extent at Gold	Counted in coverage %
PME+ themes							
P1	Regulatory compliance	Compliance with labour law, environmental code and business law.	Perimeter (B1) and convictions and fines (B11) give a first view; full legal compliance is checked by Ecocert.	B1, B11	Bronze	Partial	Yes
P2	Governance & ethics	Leadership commitment, CSR plan, continuous improvement.	Policies from Bronze; strategy and future initiatives at Silver; targets, action plans and governance at Gold.	B2, C1, C2, G-TGT, G-GOV	Bronze	Full	Yes
P3	Territory	Stakeholder engagement, local employment, local know-how.	Headcount by country (B8) from Bronze; stakeholder and community engagement at Gold.	B8, G-STK, G-COM	Bronze	Partial	Yes
P4	Employment (social)	Working conditions, social protection, health & safety, social dialogue, human capital.	Core workforce KPIs from Bronze.	B8, B9, B10	Bronze	Partial	Yes
P5	Environment	Biodiversity, pollution prevention, resource use, eco-design.	Environmental baseline from Bronze; eco-design is documented separately.	B3, B4, B5, B6, B7	Bronze	Partial	Yes
P6	Value chain (responsible purchasing)	Responsible purchasing and sourcing practices.	Supplier expectations and value-chain engagement are disclosed at Gold.	G-VC	Gold	Full	Yes
P7	Customers & consumers	Consumer health & safety, responsible consumption.	Consumer topics are disclosed at Gold.	G-COM	Gold	Partial	Yes
Process (not counted in the coverage %)							
PR	Self-assessment + annual on-site Ecocert audit (≥ 65%)	Self-assessment, audit report with rating per criterion and corrective action plan.	The evidence pack can be reused as audit documentation.	EVID	Bronze	Partial	No

UN Global Compact (CoP) – how the VSME Medals help

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Overview	Participants of the UN Global Compact submit an annual Communication on Progress (CoP) between 1 April and 31 July: a signed CEO Statement of Continued Support plus the digital questionnaire (Governance G1–G14, Human Rights & Labour HR/L1–8, Environment E1–17, Anti-Corruption AC1–6). SMEs can answer 'not applicable' to some governance questions. A medal dossier gives a structured evidence base for CoP answers.
Unit	11 CoP question groups
Coverage	Requirements counted: 11 · prepared at least in part with Bronze: 73% · with Silver: 100% · with Gold: 100%
Sources	UNGC – Communication on Progress 2026 CoP Guidebook (UN Global Compact Network Germany)
Suggested wording	"The company holds the VSME Medals [Bronze / Silver / Gold] (scope: [perimeter]; independent SMT review: [date]). The information below is taken from the underlying VS datapoints [references]."
How to read	Codes: B1–B11 = VS Basic module · C1–C9 = VS Comprehensive module · IRO, G-... and EVID = medal elements (see Medal architecture). Lowest medal = first level whose dossier brings data or evidence for the requirement. Extent = what the Gold dossier provides: Full (the requirement is answered) or Partial (part of the answer).

Ref.	Requirement	What the framework expects	How the VSME Medals help	VS datapoints & medal elements	Lowest medal	Extent at Gold	Counted in coverage %
Governance							
G1–G4	Board/management engagement, code of conduct, responsible individuals, governance structure	Who oversees sustainability, code of conduct, formal structure (SMEs may answer 'no formal structure').	Perimeter and policies from Bronze; governance responsibilities at Gold.	B1, B2, G-GOV, G-STK	Bronze	Full	Yes
G5	Risk identification & due diligence	Processes to identify and manage sustainability risks.	Impact, risk and opportunity assessment and climate risks at Silver; value-chain due diligence at Gold.	IRO, C4, G-HRDD	Silver	Full	Yes
G6	Whistleblowing channels	Mechanisms to raise concerns.	The complaints-handling mechanism for own workforce is reported at Silver.	C6	Silver	Partial	Yes
G9–G11	Board composition, women in management	Composition and diversity of governance bodies and management.	Gender split of the workforce from Bronze; board gender diversity at Silver.	B8, C9	Bronze	Full	Yes
G13–G14	Sustainability reporting & third-party assurance	Publication of a sustainability report; external assurance.	The VS report and the independent SMT review behind the medal answer both questions.	B1, EVID	Bronze	Full	Yes
Human Rights & Labour							
HR/L1–L2	Material topics & policy commitments	Human-rights and labour policy commitments.	Existing policies from Bronze; human-rights policy content at Silver.	B2, C6	Bronze	Full	Yes
HR/L	Freedom of association, collective bargaining, living wage	Coverage by collective agreements, living-wage approach.	Collective bargaining and minimum-wage compliance from Bronze; living wage is not part of the VS.	B10	Bronze	Partial	Yes
HR/L	Prevention, progress assessment, remedy	Actions, follow-up and remediation of impacts.	Severe incidents and remediation at Silver; action plans and value-chain due diligence at Gold.	B9, C2, C7, G-TGT, G-HRDD	Silver	Full	Yes
Environment							
E	Climate: GHG emissions (Scope 1-2-3) & targets	Emissions inventory and reduction targets.	Scope 1-2 from Bronze, targets at Silver, Scope 3 at Gold.	B3, C3, G-S3	Bronze	Full	Yes
E	Other material topics (water, biodiversity, pollution, waste)	Commitment, prevention, performance and remediation for material topics.	Environmental KPIs from Bronze; related actions at Silver.	B4, B5, B6, B7, C2	Bronze	Full	Yes
Anti-Corruption							
AC1–AC6	Commitment, prevention & remediation	Anti-corruption policy, risk assessment, training, incidents.	Convictions and fines from Bronze, policy at Silver; training is documented separately.	B11, C2	Bronze	Partial	Yes

Kube ESG – how the VSME Medals help

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Overview	Kube ESG is the common Belgian SME sustainability reporting platform developed by Isabel (joint venture of Belfius, BNP Paribas Fortis, ING Belgium and KBC) at the initiative of Febelfin. SMEs fill in a questionnaire covering the basic and comprehensive modules of the EU voluntary standard (with AI pre-filling from uploaded documents), generate a report for one fiscal year and share it with banks, customers or investors. No score or recognition is issued. Medal data and Kube ESG data rest on the same datapoints; the medal adds the independent review and a readable maturity level.
Unit	Platform features (not counted)
Coverage	Not scored: this platform uses the same VS datapoints, so medal data is reused one-to-one (see Comparison matrix).
Sources	Febelfin – common digital platform for SME sustainability reporting BNP Paribas Fortis – Kube ESG Isabel – Kube
Suggested wording	"The company holds the VSME Medals [Bronze / Silver / Gold] (scope: [perimeter]; independent SMT review: [date]). The information below is taken from the underlying VS datapoints [references]."
How to read	Codes: B1–B11 = VS Basic module · C1–C9 = VS Comprehensive module · IRO, G-... and EVID = medal elements (see Medal architecture). Lowest medal = first level whose dossier brings data or evidence for the requirement. Extent = what the Gold dossier provides: Full (the requirement is answered) or Partial (part of the answer).

Ref.	Requirement	What the framework expects	How the VSME Medals help	VS datapoints & medal elements	Lowest medal	Extent at Gold	Counted in coverage %
Features							
K1	VS questionnaire – basic module	Environmental, social and governance datapoints of the VS basic module.	Same datapoints as Bronze: medal data can be reused one-to-one.	B1, B2, B3, B4, B5, B6, B7, B8, B9, B10, B11	Bronze	Full	No
K1b	VS questionnaire – comprehensive module	Datapoints of the VS comprehensive module.	Same datapoints as Silver (C1–C9): medal data can be reused one-to-one.	C1, C2, C3, C4, C5, C6, C7, C8, C9	Silver	Full	No
K2	Annual report (one fiscal year)	Report updated every year.	Medal renewal follows the same annual data cycle.	B1	Bronze	Full	No
K3	Secure sharing with banks & partners	Consent-based sharing of the ESG profile.	The medal diploma and level can be shared alongside the Kube ESG report as a readable maturity signal.	Medal diploma	Bronze	Full	No
K4	AI pre-filling from documents	Pre-filling from uploaded documents.	The medal evidence pack is a ready set of documents to upload.	Evidence-pack documents	Bronze	Full	No
K5	Independent review / score	Not provided by Kube ESG.	This is what the medals add: independent SMT review and a maturity level.	SMT review	Bronze	Full	No

Portail RSE – how the VSME Medals help

VS-based platforms & tools · mapping status October 2026

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Overview	The Portail RSE is a free public digital service of the French Direction générale des Entreprises (DGE). It helps companies identify which national and European CSR rules apply to them, track them on a dashboard, and produce a sustainability report on the VS (ex-VSME) through a guided questionnaire covering both levels of the standard: the basic module alone, or the basic module completed by the comprehensive module. The report can be exported and shared with clients and banks. It is self-declarative: no score, recognition or third-party review. The medals add the independent review and the readable maturity level on top of the same datapoints.
Unit	Platform features (not counted)
Coverage	Not scored: this platform uses the same VS datapoints, so medal data is reused one-to-one (see Comparison matrix).
Sources	Portail RSE – VS (ex-VSME) for SMEs Portail RSE – regulatory sheet on the voluntary standard Ministère de l'Économie – press release
Suggested wording	"The company holds the VSME Medals [Bronze / Silver / Gold] (scope: [perimeter]; independent SMT review: [date]). The information below is taken from the underlying VS datapoints [references]."
How to read	Codes: B1–B11 = VS Basic module · C1–C9 = VS Comprehensive module · IRO, G-... and EVID = medal elements (see Medal architecture). Lowest medal = first level whose dossier brings data or evidence for the requirement. Extent = what the Gold dossier provides: Full (the requirement is answered) or Partial (part of the answer).

Ref.	Requirement	What the framework expects	How the VSME Medals help	VS datapoints & medal elements	Lowest medal	Extent at Gold	Counted in coverage %
Features							
R1	VS report – basic module	Guided questionnaire on the basic module, exportable report.	Same datapoints as Bronze: medal data can be reused one-to-one.	B1, B2, B3, B4, B5, B6, B7, B8, B9, B10, B11	Bronze	Full	No
R2	VS report – comprehensive module	Option to complete the basic module with the comprehensive module.	Same datapoints as Silver (C1–C9): medal data can be reused one-to-one.	C1, C2, C3, C4, C5, C6, C7, C8, C9	Silver	Full	No
R3	Regulatory obligations check & dashboard	Simulation of applicable CSR obligations and tracking dashboard.	Size and perimeter data (B1) help answer the simulation; regulatory compliance remains the company's responsibility.	B1	Bronze	Partial	No
R4	Independent review / maturity level	Not provided by the Portail RSE (self-declarative).	This is what the medals add: independent SMT review and a readable maturity level.	SMT review	Bronze	Full	No

ESRS / CSRD – how the VSME Medals help

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Overview	The ESRS are the European Sustainability Reporting Standards used under the CSRD. The revised, simplified ESRS were published as Delegated Regulation (EU) 2026/1563 and apply to financial years starting on or after 1 January 2027. SMEs outside the CSRD scope are still asked for ESRS-aligned information by banks and large customers; from the 2027 financial year, the value-chain cap limits what CSRD companies may ask from partners with up to 1,000 employees to the VS datapoints. Disclosure-requirement codes below follow Delegated Regulation (EU) 2023/2772; the revised ESRS streamline several of them, so check numbering against the final text.
Unit	41 main disclosure requirements
Coverage	Requirements counted: 41 · prepared at least in part with Bronze: 44% · with Silver: 78% · with Gold: 93%
Sources	Delegated Regulation (EU) 2026/1563 – revised ESRS (EUR-Lex) Delegated Regulation (EU) 2023/2772 – ESRS (EUR-Lex)
Suggested wording	"The company holds the VSME Medals [Bronze / Silver / Gold] (scope: [perimeter]; independent SMT review: [date]). The information below is taken from the underlying VS datapoints [references]."
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ESRS 2 – General disclosures							
BP-1	General basis for preparation	Scope of consolidation, value-chain extent, use of exemptions.	The VS basis for preparation sets out the same perimeter information.	B1	Bronze	Full	Yes
GOV-1	Role of the administrative, management and supervisory bodies	Composition, diversity, sustainability roles and expertise.	Board gender diversity at Silver; sustainability roles and responsibilities at Gold. Independence and expertise are added separately.	C9, G-GOV	Silver	Partial	Yes
GOV-3	Sustainability performance in incentive schemes	Link between remuneration and sustainability performance.	Not part of the VS.	—	—	—	Yes
GOV-4	Statement on due diligence	Mapping of the due-diligence process in the statement.	Value-chain due diligence is disclosed at Gold.	G-HRDD	Gold	Partial	Yes
SBM-1	Strategy, business model and value chain	Products, markets, value chain and sustainability-related strategy.	Business model, sustainability initiatives and revenues from certain sectors at Silver; value-chain engagement at Gold.	C1, C8, G-VC	Silver	Partial	Yes
SBM-2	Interests and views of stakeholders	How stakeholder views inform strategy.	Stakeholder engagement is disclosed at Gold.	G-STK	Gold	Full	Yes
SBM-3	Material impacts, risks and opportunities	Material IROs and their interaction with strategy.	The medal assessment of main impacts, risks and opportunities and climate risks at Silver.	IRO, C4	Silver	Partial	Yes
IRO-1	Process to identify and assess material IROs	Materiality assessment process.	The medal impact, risk and opportunity assessment at Silver; a full double-materiality analysis goes further.	IRO	Silver	Partial	Yes
MDR-P	Policies (minimum disclosure)	Content and scope of policies on material matters.	Policies listed at Bronze and described at Silver.	B2, C2, C6	Bronze	Full	Yes
MDR-A	Actions and resources (minimum disclosure)	Key actions and resources allocated.	Actions described at Silver; action plans at Gold. Resources allocated are added separately.	C2, G-TGT	Silver	Partial	Yes
MDR-T	Targets (minimum disclosure)	Measurable, time-bound targets and progress.	GHG targets at Silver; targets for all material topics at Gold.	C3, G-TGT	Silver	Full	Yes
ESRS E1 – Climate change							
E1-1	Transition plan for climate change mitigation	Targets, levers and resources of the transition plan.	Transition elements at Silver; formal transition plan at Gold.	C3, G-TP	Silver	Full	Yes

ESRS / CSRD – how the VSME Medals help

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Ref.	Requirement	What the framework expects	How the VSME Medals help	VS datapoints & medal elements	Lowest medal	Extent at Gold	Counted in coverage %
E1-4	Targets related to climate change	GHG reduction targets.	GHG reduction targets at Silver.	C3	Silver	Full	Yes
E1-5	Energy consumption and mix	Total energy consumption by source.	Energy consumption at Bronze.	B3	Bronze	Full	Yes
E1-6	Gross Scope 1, 2, 3 and total GHG emissions	GHG inventory by scope.	Scope 1-2 at Bronze; Scope 3 at Gold.	B3, G-S3	Bronze	Full	Yes
E1-9	Anticipated financial effects of climate risks	Financial effects of physical and transition risks.	Climate risks are identified at Silver; financial quantification is added separately.	C4	Silver	Partial	Yes
ESRS E2 to E5 – Environment							
E2-4	Pollution of air, water and soil	Pollutant emissions.	Pollutants already monitored or reported at Bronze.	B4	Bronze	Full	Yes
E3-4	Water consumption	Water consumption, including in areas at water risk.	Water withdrawal and consumption at Bronze.	B6	Bronze	Full	Yes
E4-5	Impact metrics on biodiversity and ecosystems	Land use, sites in or near sensitive areas.	Land use and sites near biodiversity-sensitive areas at Bronze.	B5	Bronze	Partial	Yes
E5-4	Resource inflows	Materials used, including recycled content.	Circular-economy principles and resources at Bronze.	B7	Bronze	Partial	Yes
E5-5	Resource outflows	Products, materials and waste.	Waste generated and recycled at Bronze.	B7	Bronze	Partial	Yes
ESRS S1 – Own workforce							
S1-1	Policies related to own workforce	Workforce and human-rights policies.	Policies listed at Bronze; human-rights policy at Silver.	B2, C6	Bronze	Full	Yes
S1-3	Remediation processes and channels to raise concerns	Grievance mechanisms for workers.	Complaints-handling mechanism at Silver.	C6	Silver	Full	Yes
S1-6	Characteristics of employees	Headcount by contract, gender, country; turnover.	Reported at Bronze.	B8	Bronze	Full	Yes
S1-7	Characteristics of non-employee workers	Self-employed and agency workers.	Reported at Silver.	C5	Silver	Full	Yes

ESRS / CSRD – how the VSME Medals help

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Ref.	Requirement	What the framework expects	How the VSME Medals help	VS datapoints & medal elements	Lowest medal	Extent at Gold	Counted in coverage %
S1-8	Collective bargaining coverage and social dialogue	Coverage by collective agreements.	Reported at Bronze.	B10	Bronze	Full	Yes
S1-9	Diversity metrics	Gender in top management, age distribution.	Gender split at Bronze, governance-body gender ratio at Silver; age distribution is added separately.	B8, C9	Bronze	Partial	Yes
S1-10	Adequate wages	Whether all employees earn an adequate wage.	Minimum-wage compliance at Bronze; the adequate-wage benchmark is added separately.	B10	Bronze	Partial	Yes
S1-13	Training and skills development	Training hours and performance reviews.	Average training hours at Bronze.	B10	Bronze	Partial	Yes
S1-14	Health and safety metrics	Coverage, accidents, fatalities, days lost.	Recordable accidents and fatalities at Bronze.	B9	Bronze	Partial	Yes
S1-16	Remuneration metrics	Gender pay gap and total remuneration ratio.	Gender pay gap at Bronze.	B10	Bronze	Partial	Yes
S1-17	Incidents, complaints and severe human-rights impacts	Discrimination incidents, complaints, severe incidents.	Severe incidents and complaints at Silver.	C6, C7	Silver	Partial	Yes
ESRS S2 to S4 – Value chain, communities, consumers							
S2	Workers in the value chain	Policies, engagement, remediation and targets for value-chain workers.	Value-chain human-rights due diligence at Gold.	G-HRDD	Gold	Partial	Yes
S3	Affected communities	Policies, engagement and actions for affected communities.	Community impacts at Gold.	G-COM	Gold	Partial	Yes
S4	Consumers and end-users	Policies, engagement and actions for consumers.	Consumer health and safety at Gold.	G-COM	Gold	Partial	Yes
ESRS G1 – Business conduct							
G1-1	Business conduct policies and corporate culture	Business-conduct policies, whistleblower protection.	Policies described at Silver; complaints mechanism at Silver.	C2, C6	Silver	Partial	Yes
G1-2	Management of relationships with suppliers	Supplier management and payment practices policy.	Supplier expectations and assessments at Gold.	G-VC	Gold	Full	Yes
G1-3	Prevention and detection of corruption	Procedures, training, risk functions.	Anti-corruption policy at Silver; training is added separately.	C2	Silver	Partial	Yes

ESRS / CSRD – how the VSME Medals help

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Ref.	Requirement	What the framework expects	How the VSME Medals help	VS datapoints & medal elements	Lowest medal	Extent at Gold	Counted in coverage %
G1-4	Confirmed incidents of corruption or bribery	Convictions and fines.	Reported at Bronze.	B11	Bronze	Full	Yes
G1-5	Political influence and lobbying	Political contributions and lobbying.	Not part of the VS.	—	—	—	Yes
G1-6	Payment practices	Average payment time to suppliers.	Not part of the VS.	—	—	—	Yes

GRI – how the VSME Medals help

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Overview	The GRI Standards are the most widely used voluntary sustainability reporting standards worldwide: universal standards (GRI 1, 2, 3) plus topic standards (200 economic, 300 environmental, 400 social). Many VS datapoints were drafted to be compatible with GRI disclosures, so a medal dossier answers a large share of a GRI content index.
Unit	45 GRI disclosures (universal and main topic disclosures)
Coverage	Requirements counted: 45 · prepared at least in part with Bronze: 44% · with Silver: 73% · with Gold: 89%
Sources	GRI Standards GRI 2: General Disclosures 2021
Suggested wording	"The company holds the VSME Medals [Bronze / Silver / Gold] (scope: [perimeter]; independent SMT review: [date]). The information below is taken from the underlying VS datapoints [references]."
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Ref.	Requirement	What the framework expects	How the VSME Medals help	VS datapoints & medal elements	Lowest medal	Extent at Gold	Counted in coverage %
GRI 2 – General disclosures							
2-1	Organizational details	Legal name, ownership, location, countries of operation.	Reported at Bronze.	B1	Bronze	Full	Yes
2-2	Entities included in sustainability reporting	Reporting perimeter.	Reported at Bronze.	B1	Bronze	Full	Yes
2-5	External assurance	Policy and practice for external assurance.	The independent SMT review behind each medal; it is not an assurance engagement under audit standards.	EVID	Bronze	Partial	Yes
2-7	Employees	Employees by contract type, gender, region.	Reported at Bronze.	B8	Bronze	Full	Yes
2-8	Workers who are not employees	Non-employee workers.	Reported at Silver.	C5	Silver	Full	Yes
2-9	Governance structure and composition	Highest governance body, committees, diversity.	Board gender diversity at Silver; sustainability governance at Gold.	C9, G-GOV	Silver	Partial	Yes
2-12/2-13	Role and delegation in managing impacts	Oversight of impact management and delegated responsibility.	Sustainability roles and responsibilities at Gold.	G-GOV	Gold	Full	Yes
2-19/2-21	Remuneration policies and annual compensation ratio	Remuneration policies and pay ratios.	Not part of the VS.	—	—	—	Yes
2-22	Statement on sustainable development strategy	Strategy statement from senior management.	Strategy and sustainability initiatives at Silver.	C1	Silver	Partial	Yes
2-23	Policy commitments	Policy commitments for responsible business conduct.	Policies listed at Bronze, described at Silver.	B2, C2, C6	Bronze	Full	Yes
2-24	Embedding policy commitments	How commitments are embedded in operations.	Policy implementation and responsibilities at Silver.	C2	Silver	Partial	Yes
2-25	Processes to remediate negative impacts	Grievance and remediation processes.	Complaints mechanism and remediation of incidents at Silver.	C6, C7	Silver	Partial	Yes
2-26	Mechanisms for seeking advice and raising concerns	Channels to raise concerns.	Complaints mechanism at Silver.	C6	Silver	Full	Yes
2-27	Compliance with laws and regulations	Significant non-compliance and fines.	Corruption convictions and fines at Bronze; other non-compliance is added separately.	B11	Bronze	Partial	Yes

GRI – how the VSME Medals help

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Ref.	Requirement	What the framework expects	How the VSME Medals help	VS datapoints & medal elements	Lowest medal	Extent at Gold	Counted in coverage %
2-29	Approach to stakeholder engagement	Stakeholder identification and engagement.	Disclosed at Gold.	G-STK	Gold	Full	Yes
2-30	Collective bargaining agreements	Share of employees covered.	Reported at Bronze.	B10	Bronze	Full	Yes
GRI 3 – Material topics							
3-1	Process to determine material topics	Materiality process.	Medal impact, risk and opportunity assessment at Silver.	IRO	Silver	Partial	Yes
3-2	List of material topics	Material topics.	Main impacts, risks and opportunities at Silver.	IRO	Silver	Full	Yes
3-3	Management of material topics	Policies, actions, targets, tracking per topic.	Policies and actions at Silver; targets and action plans at Gold.	C2, G-TGT	Silver	Partial	Yes
GRI 200 – Economic							
201-2	Financial implications of climate change	Climate risks and opportunities.	Climate risks at Silver; financial quantification is added separately.	C4	Silver	Partial	Yes
205-3	Confirmed incidents of corruption	Incidents and actions taken.	Reported at Bronze.	B11	Bronze	Full	Yes
206-1	Anti-competitive behavior	Legal actions for anti-competitive behavior.	Not part of the VS.	—	—	—	Yes
207	Tax	Approach to tax and country-by-country reporting.	Not part of the VS.	—	—	—	Yes
GRI 300 – Environmental							
301-1/301-2	Materials used, recycled input materials	Materials by weight or volume.	Resource use and circular-economy data at Bronze.	B7	Bronze	Partial	Yes
302-1	Energy consumption within the organization	Energy consumption by source.	Reported at Bronze.	B3	Bronze	Full	Yes
303-3/303-5	Water withdrawal and consumption	Water withdrawal and consumption, water-stressed areas.	Reported at Bronze.	B6	Bronze	Full	Yes
304-1	Sites in or near protected areas	Operational sites near areas of high biodiversity value.	Reported at Bronze.	B5	Bronze	Full	Yes

GRI – how the VSME Medals help

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Ref.	Requirement	What the framework expects	How the VSME Medals help	VS datapoints & medal elements	Lowest medal	Extent at Gold	Counted in coverage %
305-1/305-2	Direct (Scope 1) and energy indirect (Scope 2) GHG emissions	Scope 1 and 2 emissions.	Reported at Bronze.	B3	Bronze	Full	Yes
305-3	Other indirect (Scope 3) GHG emissions	Scope 3 emissions.	Reported at Gold.	G-S3	Gold	Full	Yes
305-5	Reduction of GHG emissions	Reductions achieved.	Targets and reduction initiatives at Silver.	C3	Silver	Partial	Yes
305-7	NOx, SOx and other significant air emissions	Air pollutants.	Pollutants already monitored or reported at Bronze.	B4	Bronze	Partial	Yes
306-3/306-5	Waste generated, diverted and directed to disposal	Waste by type and treatment.	Reported at Bronze.	B7	Bronze	Full	Yes
308-1/308-2	Supplier environmental assessment	Suppliers screened and negative impacts.	Supplier assessments at Gold.	G-VC	Gold	Partial	Yes
GRI 400 – Social							
401-1	New employee hires and employee turnover	Hires and turnover.	Turnover at Bronze; hires are added separately.	B8	Bronze	Partial	Yes
403-9	Work-related injuries	Injuries, fatalities, rates.	Recordable accidents and fatalities at Bronze.	B9	Bronze	Full	Yes
404-1	Average hours of training per employee	Training hours by gender and category.	Reported at Bronze.	B10	Bronze	Full	Yes
405-1	Diversity of governance bodies and employees	Gender and age of governance bodies and staff.	Gender split at Bronze; board gender ratio at Silver.	B8, C9	Bronze	Partial	Yes
405-2	Ratio of basic salary and remuneration of women to men	Gender pay ratio.	Gender pay gap at Bronze.	B10	Bronze	Full	Yes
406-1	Incidents of discrimination and corrective actions	Discrimination incidents.	Severe incidents and complaints at Silver.	C7	Silver	Partial	Yes
407/408/409	Freedom of association, child labor, forced labor	Operations and suppliers at risk.	Human-rights policy at Silver; value-chain due diligence at Gold.	C6, G-HRDD	Silver	Partial	Yes
413-1	Local community engagement	Operations with community engagement.	Community impacts at Gold.	G-COM	Gold	Partial	Yes

GRI – how the VSME Medals help

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Ref.	Requirement	What the framework expects	How the VSME Medals help	VS datapoints & medal elements	Lowest medal	Extent at Gold	Counted in coverage %
414-1/414-2	Supplier social assessment	Suppliers screened on social criteria.	Supplier assessments and due diligence at Gold.	G-VC, G-HRDD	Gold	Partial	Yes
415-1	Political contributions	Political contributions.	Not part of the VS.	—	—	—	Yes
416-1	Customer health and safety assessment	Products assessed for health and safety impacts.	Consumer health and safety at Gold.	G-COM	Gold	Partial	Yes
418-1	Customer privacy	Complaints about breaches of customer privacy.	Not part of the VS.	—	—	—	Yes

IFRS S1-S2 / SASB – how the VSME Medals help

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Overview IFRS S1 (general sustainability-related financial information) and IFRS S2 (climate) are the ISSB standards for investor-focused reporting, structured around governance, strategy, risk management, and metrics and targets. Industry-based metrics come from the SASB Standards. Because they focus on financial effects, the medals mostly feed the governance, risk and climate-metric parts; financial quantification stays specific to these standards.

Unit 19 IFRS S1/S2 requirements + 2 SASB metric groups

Coverage Requirements counted: 21 · prepared at least in part with Bronze: 14% · with Silver: 62% · with Gold: 76%

Sources IFRS – Introduction to ISSB and IFRS Sustainability Disclosure Standards

Suggested wording "The company holds the VSME Medals [Bronze / Silver / Gold] (scope: [perimeter]; independent SMT review: [date]). The information below is taken from the underlying VS datapoints [references]."

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Ref.	Requirement	What the framework expects	How the VSME Medals help	VS datapoints & medal elements	Lowest medal	Extent at Gold	Counted in coverage %
IFRS S1 – General requirements							
S1-ENT	Reporting entity and connected information	Same reporting entity as the financial statements.	The VS basis for preparation sets out the perimeter.	B1	Bronze	Full	Yes
S1-GOV	Governance of sustainability-related risks and opportunities	Bodies and management roles overseeing sustainability risks and opportunities.	Sustainability roles and responsibilities at Gold.	G-GOV	Gold	Partial	Yes
S1-STR-a	Sustainability-related risks and opportunities	Risks and opportunities that could affect prospects.	Medal impact, risk and opportunity assessment and climate risks at Silver.	IRO, C4	Silver	Partial	Yes
S1-STR-b	Effects on business model and value chain	Current and anticipated effects on the business model.	Business model and sustainability initiatives at Silver.	C1	Silver	Partial	Yes
S1-STR-c	Effects on strategy and decision-making	How the company responds in its strategy.	Strategy at Silver; targets and action plans at Gold.	C1, G-TGT	Silver	Partial	Yes
S1-STR-d	Financial position, performance and cash flows	Current and anticipated financial effects.	Financial quantification is specific to IFRS and added separately.	—	—	—	Yes
S1-STR-e	Resilience	Resilience of strategy and business model.	Not part of the VS.	—	—	—	Yes
S1-RM	Risk management	Processes to identify, assess, prioritise and monitor risks.	Medal impact, risk and opportunity assessment at Silver.	IRO	Silver	Partial	Yes
S1-MT	Metrics and targets	Metrics used and targets set.	VS KPIs from Bronze; targets at Silver and Gold.	C3, G-TGT	Silver	Partial	Yes
IFRS S2 – Climate-related disclosures							
S2-GOV	Governance of climate-related risks and opportunities	Board and management oversight of climate.	Sustainability governance at Gold.	G-GOV	Gold	Partial	Yes
S2-STR-a	Climate-related risks and opportunities	Physical and transition risks and opportunities.	Climate risks at Silver.	C4	Silver	Full	Yes
S2-STR-b	Strategy response and transition plan	Response to climate risks, including any transition plan.	Transition elements at Silver; formal transition plan at Gold.	C3, G-TP	Silver	Full	Yes
S2-STR-c	Climate resilience and scenario analysis	Resilience assessed using scenario analysis.	Climate risks and adaptation actions at Silver; scenario analysis is added separately.	C4	Silver	Partial	Yes

IFRS S1-S2 / SASB – how the VSME Medals help

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Overview IFRS S1 (general sustainability-related financial information) and IFRS S2 (climate) are the ISSB standards for investor-focused reporting, structured around governance, strategy, risk management, and metrics and targets. Industry-based metrics come from the SASB Standards. Because they focus on financial effects, the medals mostly feed the governance, risk and climate-metric parts; financial quantification stays specific to these standards.

Unit 19 IFRS S1/S2 requirements + 2 SASB metric groups

Coverage Requirements counted: 21 · prepared at least in part with Bronze: 14% · with Silver: 62% · with Gold: 76%

Sources IFRS – Introduction to ISSB and IFRS Sustainability Disclosure Standards

Suggested wording "The company holds the VSME Medals [Bronze / Silver / Gold] (scope: [perimeter]; independent SMT review: [date]). The information below is taken from the underlying VS datapoints [references]."

How to read Codes: B1–B11 = VS Basic module · C1–C9 = VS Comprehensive module · IRO, G-... and EVID = medal elements (see Medal architecture). Lowest medal = first level whose dossier brings data or evidence for the requirement. Extent = what the Gold dossier provides: Full (the requirement is answered) or Partial (part of the answer).

Ref.	Requirement	What the framework expects	How the VSME Medals help	VS datapoints & medal elements	Lowest medal	Extent at Gold	Counted in coverage %
S2-STR-d	Financial effects of climate risks	Current and anticipated financial effects.	Financial quantification is added separately.	—	—	—	Yes
S2-RM	Climate risk management	Processes to identify and manage climate risks.	Impact, risk and opportunity assessment and climate risks at Silver.	IRO, C4	Silver	Partial	Yes
S2-MT-a	Scope 1 and Scope 2 GHG emissions	Gross emissions measured under the GHG Protocol.	Reported at Bronze.	B3	Bronze	Full	Yes
S2-MT-b	Scope 3 GHG emissions	Scope 3 emissions by category.	Reported at Gold.	G-S3	Gold	Full	Yes
S2-MT-c	Cross-industry metrics (risk exposure, capital deployment, internal carbon price, remuneration)	Climate-related financial metrics.	Not part of the VS.	—	—	—	Yes
S2-MT-d	Climate-related targets	Targets, progress and use of carbon credits.	GHG reduction targets at Silver.	C3	Silver	Full	Yes
SASB Standards – industry-based metrics							
SASB-1	Common operational metrics (energy, water, waste, health & safety)	Metrics appearing in many SASB industry standards.	Energy, pollution, water, waste, accident and business-ethics data from Bronze.	B3, B4, B6, B7, B9, B11	Bronze	Partial	Yes
SASB-2	Industry-specific activity and product metrics	Metrics specific to each of the 77 industries.	Not part of the VS.	—	—	—	Yes

CDP – how the VSME Medals help

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Overview CDP runs a global environmental disclosure system used by investors and by large buyers through its supply-chain programme. Since 2024 it uses an integrated questionnaire organised in modules (introduction; dependencies, impacts, risks and opportunities; governance; business strategy; environmental performance on climate, forests, water, plastics and biodiversity) and offers a shorter questionnaire for SMEs. The question numbering changes from one cycle to the next: the rows below follow the module structure.

Unit 19 question groups (integrated questionnaire modules)

Coverage **Requirements counted: 19 · prepared at least in part with Bronze: 47% · with Silver: 74% · with Gold: 89%**

Sources [CDP question bank](#)

[CDP supply chain](#)

Suggested wording "The company holds the VSME Medals [Bronze / Silver / Gold] (scope: [perimeter]; independent SMT review: [date]). The information below is taken from the underlying VS datapoints [references]."

How to read Codes: B1–B11 = VS Basic module · C1–C9 = VS Comprehensive module · IRO, G-... and EVID = medal elements (see Medal architecture). Lowest medal = first level whose dossier brings data or evidence for the requirement. Extent = what the Gold dossier provides: Full (the requirement is answered) or Partial (part of the answer).

Ref.	Requirement	What the framework expects	How the VSME Medals help	VS datapoints & medal elements	Lowest medal	Extent at Gold	Counted in coverage %
Introduction, risks and governance							
M1	Introduction – organisation details and reporting boundary	Organisation profile, reporting year, boundary.	Reported at Bronze.	B1	Bronze	Full	Yes
M2	Identification and assessment of dependencies, impacts, risks and opportunities	Process and frequency of assessment.	Medal impact, risk and opportunity assessment at Silver.	IRO	Silver	Partial	Yes
M3	Disclosure of risks and opportunities	Substantive climate risks and opportunities.	Climate risks at Silver; financial effects are added separately.	C4	Silver	Partial	Yes
M4-a	Governance – board oversight and management responsibility	Oversight, responsibilities, incentives.	Sustainability governance at Gold; incentives are added separately.	G-GOV	Gold	Partial	Yes
M4-b	Environmental policies	Policies, commitments and their scope.	Policies listed at Bronze, described at Silver.	B2, C2	Bronze	Full	Yes
Business strategy							
M5-a	Climate transition plan	Transition plan and its key elements.	Transition elements at Silver; formal plan at Gold.	C3, G-TP	Silver	Full	Yes
M5-d	Influence of environmental issues on strategy	How environmental issues shape strategy and financial planning.	Business model and sustainability initiatives at Silver.	C1	Silver	Partial	Yes
M5-b	Scenario analysis	Use of climate scenario analysis.	Not part of the VS.	—	—	—	Yes
M5-c	Value-chain engagement	Engagement with suppliers and customers on environmental issues.	Supplier engagement at Gold.	G-VC	Gold	Partial	Yes
Environmental performance							
M6	Consolidation approach	Boundary for environmental data.	Perimeter set out at Bronze.	B1	Bronze	Full	Yes
M7-a	Climate – Scope 1 and 2 emissions	Gross Scope 1 and 2 emissions.	Reported at Bronze.	B3	Bronze	Full	Yes
M7-b	Climate – Scope 3 emissions	Scope 3 by category.	Reported at Gold.	G-S3	Gold	Full	Yes

CDP – how the VSME Medals help

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Overview	CDP runs a global environmental disclosure system used by investors and by large buyers through its supply-chain programme. Since 2024 it uses an integrated questionnaire organised in modules (introduction; dependencies, impacts, risks and opportunities; governance; business strategy; environmental performance on climate, forests, water, plastics and biodiversity) and offers a shorter questionnaire for SMEs. The question numbering changes from one cycle to the next: the rows below follow the module structure.
Unit	19 question groups (integrated questionnaire modules)
Coverage	Requirements counted: 19 · prepared at least in part with Bronze: 47% · with Silver: 74% · with Gold: 89%
Sources	CDP question bank CDP supply chain
Suggested wording	"The company holds the VSME Medals [Bronze / Silver / Gold] (scope: [perimeter]; independent SMT review: [date]). The information below is taken from the underlying VS datapoints [references]."
How to read	Codes: B1–B11 = VS Basic module · C1–C9 = VS Comprehensive module · IRO, G-... and EVID = medal elements (see Medal architecture). Lowest medal = first level whose dossier brings data or evidence for the requirement. Extent = what the Gold dossier provides: Full (the requirement is answered) or Partial (part of the answer).

Ref.	Requirement	What the framework expects	How the VSME Medals help	VS datapoints & medal elements	Lowest medal	Extent at Gold	Counted in coverage %
M7-c	Climate – energy consumption	Energy consumption and mix.	Reported at Bronze.	B3	Bronze	Full	Yes
M7-d	Climate – targets and reduction initiatives	Emissions targets and initiatives.	GHG targets at Silver; action plans at Gold.	C3, G-TGT	Silver	Full	Yes
M7-e	Climate – verification of emissions data	Third-party verification of reported emissions.	Independent SMT review of the dossier; it is not an emissions verification under ISO 14064-3.	EVID	Bronze	Partial	Yes
M8	Forests	Commodity traceability, deforestation-free commitments.	Not part of the VS.	—	—	—	Yes
M9	Water security	Withdrawal, consumption, water-stressed areas, targets.	Water data and pollutants already monitored at Bronze.	B6, B4	Bronze	Partial	Yes
M10	Plastics	Plastic production, use and waste.	Resource use and waste at Bronze.	B7	Bronze	Partial	Yes
M11	Biodiversity	Activities in or near sensitive areas, actions.	Sites near biodiversity-sensitive areas at Bronze.	B5	Bronze	Partial	Yes

TNFD – how the VSME Medals help

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Overview	The Taskforce on Nature-related Financial Disclosures (TNFD) sets 14 recommended disclosures across governance, strategy, risk and impact management, and metrics and targets, for nature-related dependencies, impacts, risks and opportunities. The medals mainly feed the location-based and metric disclosures (land use, water, pollution, resources).
Unit	14 recommended disclosures
Coverage	Requirements counted: 14 · prepared at least in part with Bronze: 14% · with Silver: 50% · with Gold: 79%
Sources	TNFD recommendations
Suggested wording	"The company holds the VSME Medals [Bronze / Silver / Gold] (scope: [perimeter]; independent SMT review: [date]). The information below is taken from the underlying VS datapoints [references]."
How to read	Codes: B1–B11 = VS Basic module · C1–C9 = VS Comprehensive module · IRO, G-... and EVID = medal elements (see Medal architecture). Lowest medal = first level whose dossier brings data or evidence for the requirement. Extent = what the Gold dossier provides: Full (the requirement is answered) or Partial (part of the answer).

Ref.	Requirement	What the framework expects	How the VSME Medals help	VS datapoints & medal elements	Lowest medal	Extent at Gold	Counted in coverage %
Governance							
Gov A	Board oversight of nature-related issues	How the board oversees nature-related dependencies, impacts, risks and opportunities.	Sustainability governance at Gold.	G-GOV	Gold	Partial	Yes
Gov B	Management's role	Management's role in assessing and managing nature-related issues.	Sustainability roles and responsibilities at Gold.	G-GOV	Gold	Partial	Yes
Gov C	Human-rights policies and stakeholder engagement	Policies and engagement with affected stakeholders.	Human-rights policy at Silver; stakeholder and community engagement at Gold.	C6, G-STK, G-COM	Silver	Partial	Yes
Strategy							
Str A	Nature-related dependencies, impacts, risks and opportunities	Identified issues over short, medium and long term.	Medal impact, risk and opportunity assessment at Silver.	IRO	Silver	Partial	Yes
Str B	Effects on business model, value chain and strategy	Effects and transition plans.	Business model and initiatives at Silver.	C1	Silver	Partial	Yes
Str C	Resilience of strategy (scenarios)	Scenario-based resilience.	Not part of the VS.	—	—	—	Yes
Str D	Locations meeting priority-location criteria	Assets and activities in sensitive locations.	Site locations, sites near biodiversity-sensitive and water-stressed areas at Bronze.	B1, B5, B6	Bronze	Partial	Yes
Risk & impact management							
RIM A(i)	Processes in direct operations	Identifying and assessing issues in own operations.	Medal impact, risk and opportunity assessment at Silver.	IRO	Silver	Partial	Yes
RIM A(ii)	Processes in the value chain	Identifying and assessing issues upstream and downstream.	Value-chain engagement at Gold.	G-VC	Gold	Partial	Yes
RIM B	Processes for managing nature-related issues	Managing dependencies, impacts, risks and opportunities.	Policies listed at Bronze, described with actions at Silver.	B2, C2	Silver	Partial	Yes
RIM C	Integration into overall risk management	Integration into enterprise risk management.	Not part of the VS.	—	—	—	Yes
Metrics & targets							
M&T A	Metrics for nature-related risks and opportunities	Risk and opportunity metrics.	Not part of the VS.	—	—	—	Yes

TNFD – how the VSME Medals help

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Overview	The Taskforce on Nature-related Financial Disclosures (TNFD) sets 14 recommended disclosures across governance, strategy, risk and impact management, and metrics and targets, for nature-related dependencies, impacts, risks and opportunities. The medals mainly feed the location-based and metric disclosures (land use, water, pollution, resources).
Unit	14 recommended disclosures
Coverage	Requirements counted: 14 · prepared at least in part with Bronze: 14% · with Silver: 50% · with Gold: 79%
Sources	TNFD recommendations
Suggested wording	"The company holds the VSME Medals [Bronze / Silver / Gold] (scope: [perimeter]; independent SMT review: [date]). The information below is taken from the underlying VS datapoints [references]."
How to read	Codes: B1–B11 = VS Basic module · C1–C9 = VS Comprehensive module · IRO, G-... and EVID = medal elements (see Medal architecture). Lowest medal = first level whose dossier brings data or evidence for the requirement. Extent = what the Gold dossier provides: Full (the requirement is answered) or Partial (part of the answer).

Ref.	Requirement	What the framework expects	How the VSME Medals help	VS datapoints & medal elements	Lowest medal	Extent at Gold	Counted in coverage %
M&T B	Metrics for dependencies and impacts	Core global indicators: land use, pollution, water, resource use.	Pollution, biodiversity, water and resource data at Bronze.	B4, B5, B6, B7	Bronze	Partial	Yes
M&T C	Targets and performance	Targets and progress.	Targets for material topics at Gold.	G-TGT	Gold	Partial	Yes

Additional frameworks & regulations

How the VSME Medals support th

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Framework / regulation	Why it matters for SMEs, lenders, investors or buyers	How the medals can support it
VS – EU voluntary standard (Delegated Regulation (EU) 2026/1560, ex-VSME)	Since 24 September 2026, the VS is a Commission Delegated Act. It takes over the VSME developed by EFRAG for SMEs outside the CSRD scope, with a Basic and a Comprehensive module, and is aligned with the ESRS.	The medals stay explicitly anchored in the VS: use the medal level as the readable, market-facing layer, and always cite the underlying VS datapoints (Basic and, where relevant, Comprehensive). This avoids a 'black box' rating and keeps the medals compatible with official VS reporting.
VS value-chain cap (Annex II)	From financial years starting on or after 1 January 2027, companies subject to the CSRD may not ask value-chain partners with up to 1,000 employees for more than the VS datapoints listed in Annex II.	A medal dossier is built on exactly these datapoints: it gives SMEs one reviewed answer to the requests their CSRD customers are allowed to make, and gives buyers comparable, reviewed supplier data.
EU Taxonomy	Banks, investors and CSRD-reporting counterparties often need taxonomy-relevant information and a common language for environmentally sustainable activities.	The medals do not compute Taxonomy eligibility or alignment, but they make SME readiness easier to screen: governance, climate and environment metrics, activity descriptions and evidence quality are visible through the medal level before deeper taxonomy analysis.
ISO 26000	ISO 26000 is the conceptual backbone of many ESG systems (including LUCIE, AFNOR Engagé RSE and PME+) and guides companies in implementing socially responsible practices.	The medals translate these principles into structured, auditable ESG data aligned with European standards: policies, procedures, KPIs and documented evidence, which is what ISO 26000 encourages.
CSDDD / customer due-diligence requests	Even when SMEs are not directly in scope, large customers cascade due-diligence questionnaires on human rights, environment, suppliers and remediation.	Use the medal evidence pack to answer recurring due-diligence requests in a standardised way. Gold is particularly helpful where customers seek proof of governance, supplier processes, grievance handling and follow-up.
SBTi / GHG Protocol (climate)	Many buyers and financiers still ask specifically for climate targets and GHG data beyond general ESG maturity.	Use the medal to show climate-data discipline and transition governance (Scope 1-2 at Bronze, targets at Silver, Scope 3 and transition plan at Gold), and pair it with GHG Protocol calculations or SBTi commitments where relevant.

B Corp and the UN Global Compact now have their own detailed sheets.

Sources

Official documentation used · status O

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Topic	Source	Notes
VS – Delegated Regulation (EU) 2026/1560	https://eur-lex.europa.eu/eli/reg_del/2026/1560/oj	EU voluntary sustainability reporting standard: adopted 3 July 2026, published 21 September 2026, in force 24 September 2026; Basic (B1–B11) and Comprehensive (C1–C9) modules; value-chain cap from FY 2027.
VS and revised ESRS – publication	https://sustainablefutures.linklaters.com/post/102o1ou/eu-csrd-revised-esrs-and-voluntary-reporting-standard-are-published-in-the-office	Publication dates, entry into force, value-chain cap for undertakings with up to 1,000 employees.
VS – overview	https://www.garrigues.com/en_GB/new/eu-publishes-voluntary-sustainability-standard-companies-more-1000-employees-and-caps-value	Scope, modules and value-chain cap of the voluntary standard.
Revised ESRS – Delegated Regulation (EU) 2026/1563	https://eur-lex.europa.eu/eli/reg_del/2026/1563/oj	Revised, simplified ESRS; mandatory for financial years starting on or after 1 January 2027.
VSME (EFRAG)	https://www.efrag.org/en/smes-and-sustainability-reporting	EFRAG page on the VSME, the basis of the VS.
EU Taxonomy	https://finance.ec.europa.eu/sustainable-finance/tools-and-standards/eu-taxonomy-sustainable-activities_en	Commission overview of the EU Taxonomy.
GRI	https://www.globalreporting.org/standards/	GRI Standards overview.
IFRS Sustainability / SASB	https://www.ifrs.org/sustainability/knowledge-hub/introduction-to-issb-and-ifrs-sustainability-disclosure-standards/	IFRS S1 and S2 and use of SASB industry metrics.
CDP question bank	https://www.cdp.net/en/disclose/question-bank	CDP questionnaire for companies and SMEs.
CDP supply chain	https://www.cdp.net/en/supply-chain	CDP supply-chain programme.
TNFD	https://tnfd.global/recommendations-of-the-tnfd/	The 14 TNFD recommended disclosures.
EcoVadis methodology 2026	https://ecovadis.com/wp-content/uploads/2026/06/EcoVadis-Sustainability-Rating-Methodology-disclosure-document-for-the-public-rating-users-and-rated-items.pdf	21 criteria, 4 themes, 7 management indicators, 12-month validity (V10.0, January 2026).
EcoVadis ratings	https://ecovadis.com/solutions/ratings/	EcoVadis ratings overview.
B Corp new standards	https://usca.bcorporation.net/zbtcz5z24zthe-evolution-of-the-standards-for-b-corp-certification-why-what-and-when/	Foundation requirements and 7 impact topics, applicable since 11 March 2026.
LUCIE label regulation	https://agence-lucie.com/voy_content/uploads/2025/09/REGLEMENT-DU-LABEL-V10_250703-1.pdf	Agence LUCIE – règlement du label V10.
LUCIE label – guide	https://greenly.earth/fr-fr/blog/guide-entreprise/tout-savoir-sur-le-label-lucie	Process (self-assessment, training, audit > 500/1,000, 4-year validity).
AFNOR Engagé RSE	https://certification.afnor.org/developpement-durable-rse/label-engage-rse	AFNOR Certification page on the Engagé RSE label.
AFNOR scoring levels	https://www.lesentreprisesdupaysage.fr/content/uploads/2019/12/afaq-26000-dec-2020-2.pdf	Example attestation: scoring /1,000, four levels, 3-year validity, 18-month surveillance.

PME+ label	https://greenly.earth/blog/guide-entreprise/tout-savoir-sur-le-label-pme	FEEF / Ecocert, 21 requirements in 7 themes, ≥ 65% conformity, annual audit.
UNGC CoP	https://unglobalcompact.org/participation/report/cop	UN Global Compact annual Communication on Progress.
UNGC CoP Guidebook 2026	https://www.globalcompact.de/fileadmin/user_upload/2026_CoP_Guidebook_EN.pdf	Structure of the CoP questionnaire and SME flexibilities.
Kube ESG – Febelfin	https://febelfin.be/en/press-room/sustainability/new-common-digital-platform-for-uniform-sustainability-reporting-for-smes	Common Belgian SME sustainability reporting platform (Isabel).
Kube ESG – BNP Paribas Fortis	https://www.bnpparibasfortis.be/en/public/entrepreneurs/kube-esg	Reports aligned with the voluntary standard, AI pre-filling.
Portail RSE – VS (ex-VSME)	https://portail-rse.beta.gouv.fr/csrd/vsme-pme/	Guided questionnaire on both levels of the standard (basic and comprehensive modules), exportable report.
Portail RSE – regulatory sheet	https://portail-rse.beta.gouv.fr/fiches-reglementaires/norme-volontaire-de-durabilite-vsme/	Option A: basic module; option B: basic module completed by the comprehensive module.
Orki	https://netzerocompare.com/software/orki	Overview of Orki features.