



DETAILED REPORTING GUIDE

From data to a trustworthy report

A practical guide from the first step to handover

MAC · IPAD · IPHONE

English · English UI

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A detailed working guide to EnvironmentalReport

This guide is for reporting coordinators, consultants and people reviewing data before handover. It explains the application workflow, not a legal assessment of obligations or an independent audit. Agree the required scope and methodology with the report recipient.

First establish the company, period and boundaries. Then collect answers, values and evidence. Finally review readiness and create the output. A question, a numeric value, an attached file, internal review and external verification are different things; one status does not automatically replace the others.

The guide and its PDF work offline. Control names follow the English UI. The current app determines available fields and options. Available controls depend on the installed build and the reporting profile selected for the year. **Manual language** changes only the guide and its companion PDF; English is the fallback, with French and Slovak editions also available.

1. Agree the brief and gather sources

Compact Questionnaire and Setup tools

Question rows keep the question, answers and **Open** together on wide screens; controls move below the question on narrow screens. **No (0)** explicitly records zero on the four supported questions, while retaining existing nonzero values. Use the details chevron for the official reference, assignment, guidance and evidence/data status, or **Show details for all** to expand them together. The screening explanation is available once beside the Questionnaire heading. The three fillable identity questions, answer meanings and PDF/Excel forms are unchanged.

In Setup, **Browse NACE codes** searches the bundled official **NACE Rev. 2.1** class list by code or activity name. Selecting a result adds its code to the existing field. Review the classification version against the company's register; older stored codes are not converted or relabelled automatically, and manual entry remains available. **Compare GWP bases** opens a full-window comparison and prepares it in the background. Cancel closes it without applying anything; a profile changes only after an explicit choice using the current data.

Before creating the project, agree:

- The reporting company, recipient and responsible coordinator.
- The reporting year and precise collection period.
- The sites, countries and any group entities included.
- Whether you need a VSME report, GHG inventory or several outputs.
- Who will supply accounting, workforce, operations and management information, and who will review it.

Prepare sources such as annual energy statements, fuel consumption, transport, water and waste records, workforce summaries, approved policies and statements. Do not collect personal information

unnecessary for the report. Names or individual salary records are generally not a substitute for an aggregate indicator.

For every source, identify its origin, period, unit and the part of the company it covers. If information is missing, assign an owner and next step. Do not fill empty fields with zero just to remove a warning.

2. Create the company and correct year

On Home, use **Start new work > Add a company**, complete **Company details** and check **Review**. A suggested country or year is only an aid. After creation, open **Workspace ready** and verify the actual starting state.

Every newly created company or demo project appears first in Projects; existing projects keep their relative order. New company reporting years start with the VS 2026 profile.

Choose a company demo

Open **Start new work > Load Demo Project > Company reporting**, then choose a profile and **Create demo copy**:

- **Micro - VSME Basic**: Hron Office Services, a fictional office-services business with 4, 5 and 6 employees in 2023, 2024 and 2025, reporting under Option A. Its card offers **Include energy and emissions** to add B3 32–33 energy and emissions, exactly like Yes on the bank card.
- **Small - Basic with customer request**: Morava Business Services, a fictional office-services business with 20, 23 and 25 employees in 2023–2025. Its Option A example adds customer-requested C1 products/services, markets and business relationships, plus C5 turnover. This historical request is voluntary; the statutory value-chain cap applies only from financial years starting in 2027.
- **Danube - Complete example for consultants**: the built-in full Option B example, Basic and Comprehensive Modules C1-C9, Scope 1-3 inventory and fictional sources for 2023-2025. Later years contain previous-year comparisons.

The picker shows the actual number of data questions and calculated reviews for the selected variant. Its planning estimate covers initial answers and reviews, not document collection, source checking or preparation of the report. It is not a completion-time guarantee.

Built-in templates stay unchanged. New Hron and Morava copies contain 2023–2025 with different turnover, employees and training; Morava also has energy, water, waste and turnover rate for each year. Results for every year come from the normal factors and calculation. Each button creates a separate editable DEMO copy; existing projects, edits, sources and saved reports are preserved. Older saved copies do not gain the extra years automatically; create a new copy to try the current template. All data, source documents and management approval are fictional, with no independent assurance. **Product carbon footprint** remains the separate product example.

What a micro-company report contains

The Micro example includes company identity and reporting basis, practices and policies, and the relevant workforce and governance disclosures. It records B4 pollution and B5 biodiversity as not applicable to its fictional office scenario. B3 energy/emissions, B6 water and B7 resources/waste are voluntary for this size and unreported in the plain example, rather than filled with invented zeros. The bank variant adds B3 32–33, energy and emissions. The first demo reporting year is 2023 and uses the first-report exemption; 2024 and 2025 carry exact previous-year values, including explicit zero, with references to that year's workpapers. Unreported Micro energy, water and waste stay unreported. Each year has its own source documents. The report remains **Option A - Basic Module**, without Scope 3 activity or ISO data.

Alternatively, use **Client intake**: export the empty full questionnaire and import the completed PDF or XLSX on Home. Check the bank version shown in the blank form; the earlier 1.2 bank has 63 items, while a VS 2026 project uses its profile-specific bank. Without an existing project, the introductory information must identify the company and year. Before continuing, check what was recognised, accepted or left for review.

Carry out every subsequent step in the correct reporting year. When preparing a new year, do not assume carried-over context is current. Company details may remain similar; annual consumption, finances, events and workforce counts require fresh verification.

In **Company & Reporting Setup**, check the company, country, sector, reporting context, target outputs and author. Selecting a reporting target does not mean all its requirements are met.

In **What this report covers**, describe entities, sites, countries, period and significant exclusions. For a group, check the consolidation basis, included entities and shares. A group result is not a single input field; edit the underlying source in the correct entity.

VS 2026: reporting basis, requirements and migration

The **Voluntary sustainability standard · VS 2026** profile uses Commission Delegated Regulation (EU) 2026/1560. The sustainability reporting standard is voluntary. Its Annex II limit on certain customer information requests is a separate mechanism; it does not make all listed information mandatory reporting for every SME.

Set the basis and preserve existing work

In **Company & Reporting Setup**, open **Review standard disclosures**. For an earlier reporting year without this profile, choose **Adopt VS 2026 and review disclosures**. Adoption enables the profile for the reporting year and opens its Setup fields. Review the retained data in the workflow cards before confirming management's declaration in Sign-off. Existing answers, quantities, evidence and saved report files remain available. Adoption does not silently replace issued PDF bytes or accept an older compliance statement for the new basis.

The workflow supports Option A (B1–B11, with selected additional disclosures under paragraph 25) and Option B (B1–B11 plus C1–C9). Existing data is retained when the selected module changes. The workflow's 11 navigation steps are work areas, not the numbering of standard disclosures.

Enter the start/end of the financial period, individual/consolidated basis, legal form and reporting currency. For a group, identify included subsidiaries and registered addresses. The legal name is not the legal form. Coordinates are structured site values, not inferred from a prose address. A prior combined recycling/reuse/recovery total does not establish the narrower VS 2026 recycling/reuse numerator. Unknown values do not become zero during adoption.

For employees, select headcount or FTE and period-end or period-average measurement. Check total and disaggregations on that same basis. An FTE disclosure needs appropriate FTE counts, not relabelled headcounts. The B1 count controls the relief for undertakings with **10 employees or fewer**. Unknown employee data does not qualify for this relief. The preceding-year average employee count is separate and is used when assessing protection under the value-chain request cap.

Enter each disclosure in the right place

Questionnaire **Open** goes directly to the corresponding card in the existing 11-step workflow. Existing activity inputs, calculations, policy records and Evidence remain linked to the same reporting year. Values save through that workflow; invalid numeric text remains visible and does not replace the last accepted value. The established **Sustainability practices & plans** record popup remains available.

Workflow area	VS 2026 inputs and review
Setup	Company and legal form, reporting currency, turnover/assets, exact employee count and measurement basis, preceding-year average, certifications.
Coverage	Exact financial period and reporting basis; sites, coordinates, biodiversity and water-stress details; subsidiaries; omissions, comparatives and reviewed consolidated decisions.
Practices & plans	B2 source records and public availability; C1 strategy, C2 accountable level, C3 targets and transition plans, C4 climate risks.
Environment	B3 energy balance and emissions, B4 pollutant records, B5 site applicability, B6 water, B7 waste/material flows and Scope 3 assessment.
Social	B8 employee breakdowns, B9 accidents and fatalities, B10 remuneration/training, C5 turnover and optional workforce counts, C6 policies and C7 incidents.
Governance	B11 convictions/fines, C8 sector revenues and C9 governance-body composition.
Sign-off	Management declaration for the current reporting data after review.

B3 energy covers purchased and consumed fuels, electricity, heat, steam and cooling. Establish the total and boundary explicitly; a partial electricity-and-heating subtotal is not automatically complete energy. Scope 1 and location-based Scope 2 reuse the emissions calculation. GHG intensity is supplementary and does not block Basic completeness.

B6 distinguishes **withdrawal** from **consumption** and asks for consumption at water-stressed sites. B7's proportion includes waste directed to recycling or preparation for reuse; other recovery, including energy recovery, is excluded. B9 includes fatalities from accidents and work-related ill health. B10 reports training, minimum wage and collective-bargaining coverage; pay-gap reporting depends on the applicable legal requirement. Union membership does not prove bargaining coverage. B11 concerns convictions and fines for corruption/bribery; general policy commitments are separate. Optional training gender detail does not replace or make compulsory the overall average.

Choose Basic, selected additions or Comprehensive

Customer or bank asks for more offers **VSME Basic**, **VSME Basic + additional disclosures** (both Option A) and **VSME Basic + Comprehensive (Option B)**. Option B includes B1–B11 and C1–C9 in standard order. Applicability, the relief for ten or fewer employees, voluntary “may” disclosures and legally protected omissions still apply. Selecting the module is not a compliance declaration. Review all required gaps and confirm management's declaration for the current data; later changes to the module or disclosure data make it a draft again. Narrowing scope retains the source values and earlier issued files.

For Option A, select the additional topics you need and record whether each is requested by a bank/customer or selected voluntarily. Old unscoped Option A projects retain their former C1/C5/C6/C7 publication boundary until scope is explicitly changed. New C topics do not expand the Annex II value-chain cap.

- **C2:** detailed descriptions, supplier/customer coverage and targets reuse confirmed B2 practices, policies and initiatives. Enter the most senior accountable level separately if you wish; it is not copied from a contact person's name.
- **C3:** for an existing target, enter absolute gross tCO₂e, base and target years/values, covered shares of Scope 1/2/3 and main actions. A calculated base-year value is a suggestion to review and apply explicitly, with its source recorded. An earlier documented year needs its source and rationale. This does not overwrite the GHG inventory's base year or invent progress. NACE suggests high-climate-impact status; confirm it. Existing transition-plan information is voluntary; an undertaking in a high-impact sector without a plan must answer whether and when it intends to adopt one, including a micro undertaking.
- **C4:** identify risks explicitly, then describe exposure/sensitivity, horizons and adaptation. Adverse financial or operating effects and their high/medium/low assessment are voluntary. Default horizons are short: one year, medium: two to five years, long: over five years; document another definition.
- **C5:** management female/male counts and exclusive self-employed/agency-worker counts are voluntary. Female-to-male ratio means female count divided by male count: $3/3 = 1$; a zero male denominator is undefined, never zero or infinity.

- **C8:** confirm activity in each listed sector. Related revenues use the B1 reporting currency and show their share of turnover; coal, oil and gas must reconcile to the fossil-fuel total. Division 20.2 chemical production has an explicit activity answer and optional revenue. Not active is different from an unanswered field.
- **C9:** confirm whether a governance body exists, then report female/male counts and ratio. An explicit absence is not applicable.

For numerical C5, C8 and C9 disclosures reported before, enter previous-year comparisons or explicitly mark a genuinely first-reported metric. C3 targets already carry their base year and value. Consolidated C2–C4 keep entity attribution; C5 counts require complete entity inputs and are not equity-weighted. C8 uses reviewed consolidated financial statements; C9 uses the consolidated governance-body disclosure. Do not substitute parent-only values for the group.

Missing comparatives name the affected metrics. In **Comparatives and first-time metrics**, enter the prior values or mark individual metrics as genuinely first reported. With Option B selected, the comparatives workflow also offers **Mark newly reported C metrics as first reported**. Review the listed IDs and titles, check earlier reports, then choose **Confirm these metrics are first reported**. This adds flags only for eligible current numerical C metrics; it does not change values, overwrite comparisons or declare compliance. An earlier Option B year prevents the bulk action; use the individual controls and the actual prior-year data instead.

Human reports show C5 counts and turnover on separate lines. C8 combines each revenue, reporting currency and turnover share, for example **Coal: 10 EUR (0.0004% of turnover)**. Small nonzero shares use decimal notation. C5/C9 ratios state **not defined (no male members)** when the denominator is zero. Consolidated sources and entity names remain visible where applicable. Typed JSON and numeric export values keep their original precision; display rounding changes no calculation.

The PDF prints C1–C9 with references, applicability and status. For Option B, JSON uses `voluntaryStandard.disclosures`, Excel adds **Comprehensive** and **Comprehensive typed values**, and ZIP adds `Data/vsme_comprehensive.csv`. Option A retains its selected-disclosure outputs. Returned Questionnaire PDF/XLSX scope proposals remain pending until reviewed; an older sent request retains its original module and question set. Optional questions remain blue; Calculation tools are available to every user; there is no Consultant or PRO capability tier.

Selected Comprehensive disclosures and customer requests

Green identifies the applicable mandatory Basic baseline. Optional questions, including requested and voluntarily selected additions, remain blue. Calculation tools are available to every user. A color does not approve data or establish compliance.

Company name and reporting year are **Required setup** fields, shown in green. Their completion is tracked with setup information, separately from the count of applicable standard disclosures. Current product questions ask specifically about the underlying information; the same wording appears in questionnaire PDF and Excel exports. A screening answer still does not fill a missing amount or confirm a compliance declaration.

The earlier C1/C5/C6/C7 questions retain their stable IDs; additional C2–C9 topics use new stable IDs. Once company size is known, the Questionnaire shows only the selected additions by default; Show all topics exposes the other supported choices. Open a disclosure to enter its values. An availability answer alone does not supply them.

Questionnaire ID	Disclosure and responsible role
c1.products, c1.markets, c1.businessRelationships	C1 46(a–c): management describes products/services, significant markets and principal relationships; supporting evidence is optional.
c1.strategy	C1 46(d): an optional sustainability-strategy narrative. If selected, it counts towards chosen-scope completion; it is outside the Annex II request limit.
c5.turnover	C5 58: HR/payroll provides leavers and average employee headcount, or a directly reported rate with its method. An HR extract can support the figures.
c6.policy, c6.complaints	C6 61(a/c): management provides explicit policy/mechanism answers; a Yes policy has six coverage topics and a Yes complaints mechanism has a process description.
c7.ownWorkforceIncidents, c7.valueChainIncidents	C7 62(a/c): management and HR provide explicit confirmed-incident answers.

C5 calculates leavers / average headcount × 100: 4 / 28 is approximately 14.29%. A directly entered rate needs a method; contradictory inputs remain a review issue. Do not substitute period-end headcount for the average. C6 covers child labour, forced labour, human trafficking, discrimination, accident prevention and Other; describe Other when Yes. C7 uses five incident categories (the same list without accident prevention), with optional remedial actions and value-chain details. An explicit No means no policy/mechanism or no confirmed incidents, as appropriate. Blank and Not applicable remain distinct; no screening answer invents incidents or policy coverage.

C1 and C6 information carried from an earlier year needs explicit current-year confirmation. Editing or accepting one contributor response does not confirm the whole carried section. On the corresponding workflow card, review the data and select **I reviewed this section for the current reporting year**. This confirmation applies to the current reporting year. C5 and C7 are reporting-period data and are not silently treated as current when carried forward.

For each additional disclosure, use the origin selected in Report scope. Bank, Customer and Both mean Requested; Own choice means Selected voluntarily. There is no separate global bank/customer Yes/No switch. Chosen additions have their own completion check, separate from Basic compliance and the Annex II request limit.

Under Option A, the report includes answered selected disclosures under **Comprehensive Module – selected disclosures (VS 2026 paragraph 25)**, with status and partial-data notes. Unconfirmed carried data and protected values are not disclosed as approved values. JSON exposes `vsmeComprehensiveSelected`; Excel includes **Selected Comprehensive** and **Selected C typed**

values; exchange ZIPs include `Data/vsme_comprehensive_selected.csv`. The EFRAG 1.3.0 legacy mapping is unchanged. See the output-selection chapter for the report and package workflow.

B3 energy is calculated automatically

B3 energy is calculated automatically from the activity cards in **Environment**, the same way for every user (ESRS E1 AR 32). There is no separate energy form, manual total or approval step. You change the result only by correcting the original inputs, their factors and their evidence.

Each card (Electricity, Fuels, Transport, Biogenic CO2) shows **Energy for B3 (calculated automatically)**: every entered activity in net MWh, its renewable share, and a short prompt if something must still be answered. The total and renewable share appear on the **Summary** page and in the report. Physical quantities are converted with net calorific values and density; energy is never derived from the carbon footprint. Blank consumption is not zero; confirm zero explicitly.

What decides the renewable split and avoids double counting:

- **Purchased electricity covered by guarantees of origin (GO/EAC)** in the Electricity card. Only the covered kWh are renewable; the rest is non-renewable (ESRS E1 AR 32(j)). Enter 0 if you have none; while the field is empty the renewable share stays unknown.
- **Natural gas** is fossil (ESRS E1 AR 34). A biomethane share counts only with a documented fuel composition in Biogenic CO2.
- **Company EV charging outside the company meter** (charging cards, public stations, reimbursed home charging) is added once and counted as non-renewable, because your guarantees of origin do not cover it. Charging at the office is already in the electricity bill; employees' private cars belong to Scope 3.
- **Purchased heat, steam and cooling** are non-renewable unless a contract defines their origin; the app has no such input, so they are reported as non-renewable.
- **CHP and other own generation**: answer **Is the fuel for CHP or other own generation already included in the entered fuels?** in Produced energy. **Yes** counts the electricity once, through its fuel (ESRS E1 AR 32(e)); otherwise enter that fuel first. Exported electricity is never consumption.
- **Biomass** counts once you confirm in Biogenic CO2 that it is own Scope 1 combustion not counted in another fuel. Distance-only vehicle entries need litres, kg or kWh in Transport.

If an activity is still open, the Summary shows **Incomplete** and B3 energy stays unreported; the report names the activities to complete. A known total can coexist with an unknown renewable share: known classified quantities are kept, and unknown energy is not put into the non-renewable column. National road-fuel shares are statistical estimates, not the composition of your delivery.

Location-based Scope 2 includes purchased thermal energy and separately entered EV electricity together with purchased electricity. Existing missing-factor and source-validation blockers remain in force before Summary/report export. When B3 energy is reported, PDF, Excel and structured exports include the **Energy activity ledger** with quantities, renewable-split status, source years, cells/URLs and the register version.

Keep declarations current and figures comparable

A management declaration applies to the reporting data reviewed when it was confirmed. Changing source reporting data, including a subsidiary's contribution, makes an earlier declaration out of date in the app, CLI and exports. Review the revised report, confirm compliance again in **Sign-off** for the selected reporting module (Option A or Option B). The automatic recalculation of energy or emissions does not renew this confirmation. An older declaration without a data binding also needs explicit review; merely opening a project does not rewrite its saved data or issued files.

B9 calculates the recordable work-related accident rate per **200,000 hours worked** by default, including when adopting VS 2026. An explicitly saved **1,000,000-hour** basis is retained. Compare years only on the same hours base; a prior-year rate on another base needs reconciliation rather than being presented as directly comparable.

Figures shown to people are rounded for readability. Reporting and source years are identifiers, displayed without thousands separators. Calculations and raw JSON/CSV values retain their precision; Excel keeps the underlying numeric values even when its visible format is rounded. A displayed difference caused by rounding does not change a reporting total.

Report pollutants separately from the carbon calculation

For **B4 · Pollution**, first confirm whether the company reports pollutants under a legal obligation or voluntarily through an environmental management system. Add each reported substance separately: air, water or soil; pollutant name (catalogue or custom); amount and its original unit; and legal or EMS basis. Add the legal reference where required, source and linked Evidence. A catalogue match identifies a substance; it does not supply an amount, prove applicability or select a reporting unit for you.

Use **kg**, **t** or **Other** with an explicit unit. The app does not convert, add together or turn these quantities into greenhouse gas emissions. Alternatively, reference an already public document with its title, HTTP/HTTPS URL and publication date. A historical pollution note remains readable but does not replace structured rows or a valid public reference. Missing information is not zero; No or Not relevant retains the saved source data without printing a pollutant table.

PDF groups the records by air, water and soil. Supplier JSON, the **B4 pollutant disclosures** worksheet and `Data/vsme_pollutants.csv` preserve each amount/unit and the reporting status. Group reports retain the responsible entity beside each record or reference, without applying GHG ownership percentages. Protected omissions remain protected in every public format. EFRAG 1.3.0 pollution targets require manual row and unit review; the package does not populate or convert the official template automatically.

Questionnaire asks once about **B11 · Convictions and fines**. The report still carries the conviction count and total fines separately. A policy statement does not replace them, and a zero must be explicit.

The interoperability package continues to target **EFRAG Digital Template 1.3.0**. Component mappings for compatible energy, water, waste, workforce, safety and governance values retain the corresponding legacy named ranges. Fields introduced only by VS 2026 remain unmapped. C1 46(a) products and services is the narrow exception among selected Comprehensive disclosures: provided public text maps to the inspected products/services named range in **General Information, E527**. Missing, omitted or

entity-structured values assert no target. Newly selected C2–C9 fields use only inspected legacy-equivalent candidates, always with manual review; unsupported structured values retain no cell target. The package is not a validated XBRL submission. A current native package identifies **ER-VS2026-SUPPLIER-2.1** and contains `README/ER_VSME_Supplier_Data_Schema_v2.txt`; an earlier-basis package retains the v1 schema document. The data file remains `Data/vsme_supplier_data.json`.

Review a consolidated group without changing entity inputs

Select **Consolidated Group** and **Review consolidated disclosures** for the whole-report preview. Open **Parent** or a named subsidiary for that legal entity's input form and Questionnaire. Answers, accepted responses, department requests and follow-up details remain with the selected entity. The group preview shows each source entity; **Open this entity's inputs** takes you to that source. A removed entity is reported as unavailable instead of opening the parent's fields.

Reports and their saved revisions belong to the project's whole reporting year. Selecting a subsidiary for data entry does not turn the group report into an individual subsidiary report. Use a separate project when that subsidiary needs to issue its own report.

The preview combines complete, compatible amounts and preserves the source entity on lists, sites, policies and certifications. A missing subsidiary value is not zero. Employee counts use a consistent headcount/FTE and period basis across included entities; their full counts determine the group micro threshold. GHG equity shares are not applied to people. Rates and percentages are calculated from their underlying quantities where available, rather than averaged across companies.

Use **Review group reporting decisions** for reviewed consolidated turnover/assets and, where applicable, a group pay-gap calculation. Financial amounts must reflect intragroup eliminations and a documented currency/source. These reviewed fields are separate from parent-company values. The action opens the **Coverage** workflow cards, where edits save normally. Confirm each reviewed calculation only after checking its source and boundary.

B3 energy is calculated automatically once for the whole reporting boundary: each included entity contributes its full physical energy from its own cards, and nothing is added a second time. Emissions continue to use the selected GHG consolidation method. Check the entity contribution and aggregation explanation before declaring compliance. Public PDF, CSV, JSON and workbook outputs use the same consolidated projection; public originals and derived details are suppressed when they could reveal a protected omission at any included entity.

Questionnaire 2.0 and meaningful completeness

A VS 2026 profile selects **ER-QUESTION-BANK-2.0**. Stable question IDs preserve matching meanings, while new requirements receive separate IDs. Categories and paragraph references follow the selected standard. The number of questions depends on the option and applicability; it is not a fixed 63-item compliance checklist.

An availability answer helps organise collection. Actual disclosure readiness comes from the saved amount, description, applicability decision or justified omission. For example, accepting Yes for training does not supply average hours, and a file named "training.pdf" does not prove the value. Zero is valid

when explicitly established. **Open** on a standard requirement leads to its card in the main workflow. Questionnaire, the VS readiness card and export prerequisites use the same requirements assessment.

Status	Meaning for review
Provided	The required value or statement is present and passes the relevant checks; accuracy still needs review.
Not applicable	A supported condition makes this disclosure inapplicable.
Voluntarily not reported	A permitted voluntary disclosure, including applicable micro-undertaking relief, was not supplied.
Omitted	A specific protected omission has a valid ground and reassessment.
Missing / Invalid	Required information is absent, or entered information fails validation. Resolve the stated issue.
Not selected	The disclosure belongs to an unselected module; it does not imply Option B compliance.

Readiness counts resolved required disclosures, not the proportion of Yes answers. Supplementary policies, optional information and the unselected module do not inflate that denominator. Review/sign-off, evidence integrity and output-specific prerequisites remain separate checks. A completion percentage is not independent assurance. Only after resolving applicable issues should management explicitly confirm compliance with the selected option.

Protected omissions and request limits

In **Omission register**, identify each datapoint and the applicable paragraph 22 ground: serious commercial prejudice, trade secret, classified information or legal/privacy/security protection. Record why it applies and reassess it for the reporting period. A lack of records is not a protected-disclosure ground. Public exports identify the omission and its ground; the private rationale belongs to internal audit data. Review related figures as well, because a total or breakdown can disclose protected information indirectly.

Value-chain information cap is a read-only view of the Annex II limit on information that CSRD reporting customers may request from protected undertakings. It applies to financial years starting on or after **1 January 2027**, with protection assessed using the preceding financial year's average of **no more than 1,000 employees**. The narrower ≤ 10 -employee list and the selected reporting module are different decisions. A cap row can therefore remain visible even when it is outside Option A. Earlier periods show a preview rather than an effective request limit.

Reports, exchange files and earlier forms

Check the standard, selected option, declaration and omitted/voluntary disclosures in the exact output you will share. PDF, supplier/workpaper spreadsheets, CSV and JSON express the common assessment but serve different audiences; an internal calculation package is not a public report or external assurance. A printable rounded number does not replace the stored machine value. These reporting changes do not alter Scope calculation totals.

The EFRAG interoperability ZIP retains the **Digital Template 1.3.0 legacy mapping**, based on the earlier VSME recommendation. It is a mapping aid, not a VS 2026 converter-ready workbook or validated XBRL. Do not present legacy template coverage as current-standard completeness. Check EFRAG's published digital tooling separately when planning conversion.

Earlier **ER-QUESTION-BANK-1.2** forms retain their 63-item bank (three identity fields and 60 questions). Named fields use stable IDs; supported anonymous positional forms keep their original order. An existing department request keeps its published question meanings after profile adoption. Issue a new request to collect new VS 2026 fields. Imported availability answers do not populate undisclosed typed values automatically. Retain and review the original returned file.

For automation, use **Agent & CLI manual** and the installed helper's discovery/status output to find the reporting profile, requirements and governed update commands. Target the exact project and year. Do not edit workspace JSON or integrity files directly.

3. Organise data collection

Company size, identity and answer choices

Questionnaire starts with **Up to 10 employees** and **More than 10 employees** cards, followed by the optional bank card for a micro company, **Export Questionnaire**, and the questions. Company reporting starts with VS 2026 Option A Basic. Selecting a size card applies immediately; there is no **Confirm report scope** button. Enter the exact count, Headcount/FTE and period basis in **Setup**. The exact count takes precedence; 10.1 is above ten and a conflicting declared card is flagged in Setup. Without either a count or declaration, all Basic rows remain available and B1 needs review. Group cards display the projected group band and cannot be edited; enter each entity's own count in Setup. Choose the coordinator in **Departments**, with no default coordinator.

For a micro company, **Banks usually ask for environmental data** offers **Include energy and emissions?**. Yes selects B3 32–33 with Bank origin. **Also include water and waste?** adds B6 36 and B7 38–39. The bank card is absent above ten employees because these applicable Basic topics already belong to the report. The optional lower section **Customer or bank asks for more** retains individual additions and Option B. Origins are tick boxes; requester names are edited in Setup. Changing a choice asks for confirmation only if answered questions would leave the report; it states their count and preserves the data. A new reporting year retains the declared band, additions and module, and asks for the new year's exact employee count.

For a company with 10 employees or fewer, unselected voluntary B3, B6 and B7 disclosure/review rows and unselected C disclosures stay outside the default list. The electricity, gas, other energy, water and

waste activity-input questions remain visible; they are optional when the corresponding disclosure is outside the company's report scope. For larger companies, the applicable Basic topics remain required. With additional disclosures, tick each addition you want to report and choose **Why: Bank / Customer / Both / Own choice**; the requester name is optional. External requests are labelled **Requested** and own choices **Selected voluntarily**. Their completion is tracked separately from Basic compliance. The Annex II explanation beside each addition depends on company size and does not turn a voluntary selection into a standard requirement.

Scope 3 & GHG inventory is available to every user. There is no Consultant switch or capability tier. **Show all topics** exposes other supported questions; optional questions do not become required simply because the calculation tools are available.

In the default **Questionnaire**, find **Does your company buy electricity?** and choose **Open**. It opens **Environment > Purchased electricity**, where you enter the actual consumption in the consumption field (kWh). Every company, including Micro Basic, can use this route without **Show all topics** or adding B3 to Report scope. **Yes** or **No** records the screening answer and keeps you in Questionnaire; only **Open** navigates. Available activity inputs do not make an unselected B3, B6 or B7 disclosure mandatory or change its completeness requirements.

Confirming a narrower scope preserves all entered values, Evidence and calculations. Previously entered values return when their topic is selected again. Scope changes do not move you to another workflow screen. Assign department requests after choosing the scope.

Reports and supplier exports include the results supported by the entered activity data, independently of Basic/Comprehensive selection or the former GHG inventory goal. This includes Scope 1/2/3 where supported, market-based and location-based Scope 2, gas breakdowns, separately reported biogenic CO₂, methodology, sources and Evidence. Publicly protected omissions still apply. Blank activity types do not become measured zeros, and unavailable gas composition is identified explicitly.

The report identifies the Scope 2 basis used in every total. Market-based and location-based Scope 2 are alternative views of the same electricity consumption; never add them together. A single electricity input can produce both views, factor/source details and the available supporting calculation results. Year-to-year comparisons use real earlier data; without it, the report explains that a comparison is unavailable. Report length follows available information rather than a capability switch.

For a consolidated group, the employee entry here belongs to the parent entity. The consolidated company-size assessment uses employee data from all included entities; do not replace the parent count with the group total. Departments now suggest responsibility by the information needed, using the approved owner matrix. These assignments organise collection and review; they do not change reporting requirements, accepted answers or access permissions. The coordinator remains your choice.

In **Departments and external contacts**, check the suggested assignments before sending requests. Accounting supplies invoices and financial information; Operations supplies technical activity details; HR / Payroll supplies aggregate workforce information. Management keeps reporting decisions. **Legal / compliance contact available** is optional; without that contact, the relevant management fallback remains. An external safety contact can assist Operations. Share company information deliberately and use aggregate, anonymised workforce answers.

Environmental / EMS contact available can identify an internal or external contact. Companies with 10 employees or fewer start without a separate EMS contact; other companies retain the suggested EMS role unless you change this setting. With no contact, Management coordinates the affected environmental and EMS topics. This contact setting does not enable ISO reporting or change answers, requirements or calculations.

Assigned to identifies the data owner. Change the role beside the question in **All company data**, or select **Use default** to restore its suggested owner. Calculated rows have a **Reviewer**, not a second data owner: provide the underlying activity or workforce inputs once, then check the calculated result. **Data or confirmation from** lists supporting roles. Assigning a reviewer does not approve the answer or declare compliance.

Department workload shows data questions, calculated reviews and approximate minutes for the current report scope. The estimate covers initial answers and checks; gathering documents can take longer. Unselected optional topics are not added to the workload merely because they appear in the first client's appendix. PDF and Excel distinguish the assigned owner, current default and reviewer. A sent request retains its original route, recipient and recorded matrix version; changing today's assignment never rewrites it or redirects returned answers. Ownership columns and metadata in returned files are descriptive, not instructions to change assignments.

Coverage of a sent request is checked question by question. Questions still assigned to that department and still in scope remain covered by the original request; collect only newly uncovered or reassigned questions in a new request. The current request card counts that remaining subset. Original files, recipients and all returned answers stay available for review; changing scope or responsibility never accepts or rejects an answer automatically.

Questionnaires, or step **1. Questionnaire**, provides three workspaces:

Workspace	Coordinator's task
Company setup	Confirm the basic context and answer known introductory questions.
Departments	Assign remaining requests according to data ownership.
All company data	Review the complete scope and open questions across departments.

Answer what you know reliably first, then request only missing information. A department is an organisational aid; it does not grant or revoke security permissions.

The first three Questionnaire questions are fillable: **Company name**, **Country** and **Reporting year**. Other questions use **Yes**, **No** and **Not relevant**. For accidents, fatalities, corruption convictions/fines and training, **No records an explicit zero**. Existing nonzero values are retained and must be reviewed on the workflow card; there is no separate Set zero button.

Emissions from suppliers and customers (optional, usually with a consultant) is a collapsed section at the end of Questionnaire. It contains inventory-method questions and supplier/customer emissions categories. Open it to work with these questions. It appears in a new PDF or Excel questionnaire only

after it has been opened and at least one question answered. These questions never increase Basic progress. Calculation and report results remain available to everyone. Selecting a bank/customer addition does not complete it: missing selected data remains incomplete, separately from the Basic compliance denominator. Apart from the three identity questions, no text or numbers are entered here. Yes and an explicitly confirmed zero outline the matching workflow card in green. Only **Open** navigates, directly to that card; **Back** returns to the question. A screening answer never invents a value or confirms compliance. Enter details and amounts on the workflow card. Calculated energy, emissions, recycling shares and accident rates are reviewed on their workflow cards with the assigned reviewer, not asked again as Questionnaire questions. Each question uses plain language in the app language; its official VS identification and title appear once in the expandable details.

Answer / open opens an area's questions. **Share ... missing** and **Send request** include only unanswered questions currently assigned to that department and still in scope. **Send request** opens an email draft; check the recipients and attachment before confirming sending. **Export request PDF** retains the original full request form. A historical request from an older question bank remains available as a record and cannot be sent as a current missing-information request.

For messages sent inside the app, **Email > Sent** retains recipient addresses (including Cc/Bcc), timestamps, content and attachment fingerprints. Prepared, unconfirmed, failed and provider-accepted attempts remain distinct. Conversation links identify locally available replies through message headers, not matching subjects; earlier References are separate from direct replies. Header links do not authenticate identity, and provider acceptance is not delivery or reading. External share-sheet mail is not captured. Personal mailbox history remains a human-only UI, not a live-mail CLI permission.

Use **Export Questionnaire** for the entire form with the selected project's current accepted answers and reporting year. Missing answers stay blank; pending contributor responses are not accepted by exporting. The system share menu offers available destinations and **Save to Files**. An empty template remains under Home **Client intake**. The right half of the exchange box accepts a returned PDF or XLSX by drop or **Choose PDF or Excel**. On narrow screens the panels stack. Use targeted requests when a recipient owns only a small part of the data.

PDF and Excel questionnaires begin with three fillable fields: **Company name**, **Country** and **Reporting year**. All three fit on the first PDF page. Existing values are prefilled; a blank collection form leaves them for the recipient. The size question **Does your company have more than 10 employees?** follows, with the two bank questions for a No answer. Other answers are ticks only. Returned identity fields are read into the normal review/import flow and applied to the matching company and supported reporting year; import never silently changes an existing year. Questions and official small print use the same wording as the app and CLI. Returned ticks retain the original document and become reviewable responses and size/addition proposals. Accepting a scope proposal does not accept factual answers. Existing sent files and their original recipients remain unchanged; old form versions can still be imported. Consolidated group size is read-only.

Returned scope and factual answers in current PDF or XLSX forms await review. In **Returned report scope — review before applying**, check **Added topics** and **Outside the proposed scope**, then choose **Accept proposed scope** or **Keep current scope**. Accepting scope does not accept factual answers. Responses from unticked optional sections or an older request remain available as **Outside current**

scope; they are neither discarded nor automatically accepted. Restore the relevant scope before accepting their answers. New questions absent from an older request stay unanswered.

Each new department request retains the scope version and question IDs used when it was prepared. Changing today's scope does not rewrite an already sent request or its original attachment. XLSX follows the same selection, origin and review rules; keep its field IDs and Metadata sheet, and return values rather than formulas. Earlier forms without the scope block retain their compatibility path. Check the import summary before accepting data.

Earlier Questionnaire layout on Mac: 11 reporting steps and sharing of accepted answers. The VS 2026 bank and categories vary by profile. Fictional demo project.

4. Import and review answers

The returned form must preserve its fillable PDF fields. A printed scan, photograph or flattened print-to-PDF may lack the data needed for form import. If this happens, ask for the saved, completed original.

1. Verify the company, year and purpose of the file.
2. Use company-wide import for a full form, or the relevant request's **Import response** for a request.
3. Read the result for imported, ignored or problematic items.
4. If the app identifies a different request, check its identity. Use **Use global import** only when importing at the whole-project level is appropriate.
5. Open **Review returned answers**. Compare the answer, its note and supporting sources.
6. Accept only clear, substantiated answers. Clarify uncertainty and leave items promised later open.
7. Recheck **All company data**, follow-up values and readiness.

Importing returned answers is not blanket approval of the report. The original returned PDF may be retained as an import attachment; its presence alone does not demonstrate accuracy. Even an accepted **Yes** does not automatically supply every missing numeric input or provide professional verification.

No, Not relevant, an unknown answer and a confirmed zero have different consequences. For an applicability decision, ask whether the activity genuinely does not apply or whether you simply lack the sources. Record the reason.

5. Complete the main form

Report data has 11 steps. The short navigation labels lead to these areas:

Step	Intended result
Questionnaire	Assessed applicability and reviewed answers.
Company & Reporting Setup	Unambiguous company, year and output context.
What this report covers	Boundaries, period and explained exclusions.
Sustainability practices & plans	B2 assessment and confirmed practice/policy records.
Environmental Data	Consumption, quantities, factors, Scope results and methodology notes.
Workforce & Social	Workforce and social indicators for the same period.
Governance & Compliance	Governance data and related statements.
Management Statement	A substantively reviewed management statement.
Custom Supplier Disclosures	Additional sources required by a particular recipient.
Evidence & Attachments	Reviewed files, links and export options.
Review & Sign-off	Final internal review and responsibility.

Set **Mark reviewed** after checking, not when first opening a section. **Data readiness** measures application requirements, not the truth of every answer in the real world. Use the suggested next step to navigate to an issue, not to replace your judgement.

Read any proposed text that will appear in the report. A generic suggestion or template becomes a statement about your company only after your substantive review and editing.

6. Environmental data and calculations

Energy and Scope 2

In **Electricity, purchased energy, and renewables**, distinguish purchased electricity, purchased thermal energy and on-site renewable generation. Check units and full-period coverage. An annual total and its monthly source documents must not become two copies of the same consumption.

Distinguish the electricity **market-based** and **location-based** factors. Read the source, country, year and any use of a fallback source year. Use supplier-specific information only with evidence suitable for the method and the electricity being reported. An origin certificate does not automatically provide a zero emissions factor for any purchase.

Purchased electricity covered by guarantees of origin (GO/EAC) is the portion of purchases covered by cancelled guarantees of origin or equivalent certificates. It is neither additional consumption nor on-site generation. For B3 energy only these kWh are renewable; enter 0 if you have none, because an empty field leaves the renewable share unknown. **On-site renewable generation** and electricity exported to the grid have separate meanings; do not copy them into purchases without explanation.

Fuels, refrigerants and Scope 1

In **Fuels and refrigerants**, enter fuel consumption and leakage quantities according to the chosen field and unit. Distinguish quantities purchased, stored and actually consumed. Explain the basis of an estimate.

For refrigerants, verify the specific type and reported quantity. The equipment charge is not automatically annual leakage. Attach the document or service record to the relevant field.

Transport and separate physical indicators

In **Transport**, select the correct activity and method. Kilometres, passenger-kilometres, tonne-kilometres and litres are not interchangeable. For owned vehicles and purchased transport, check boundaries and classification so the same activity does not appear in both Scope 1 and Scope 3.

Water and waste contains physical quantities and further breakdowns. A water or waste quantity is not automatically CO₂e emissions. Its emissions component needs the appropriate method and factor, or a documented result.

Biogenic CO₂ (reported separately) is always shown on its own line; whether it is also counted in the inventory follows the LSR assessment below. Use **Measured / custom-calculated emissions** only with an explanation of the source, boundaries and calculation. **Climate contributions** do not replace gross emissions reporting and must not be silently deducted from Scope totals.

Biogenic CO₂ and the LSR Standard

Biogenic CO₂ from biofuel blends, biomass or other biogenic sources is always quantified and shown separately, with one of three labels: **Included in inventory total — land emissions**, **Reported outside inventory total** or **Treatment not assessed**. Separate display is not automatic exclusion.

Open **Biogenic CO2 and LSR assessment** in the GHG inventory profile. It records the accounting basis for the reporting entity, boundary and year:

1. **Basis.** Years before 2027 use the GHG Protocol Corporate Standard (2004) unless you explicitly adopt the Land Sector and Removals (LSR) Standard v1.1 early. From 2027 a missing choice derives LSR and requires an assessment. A saved basis is kept.
2. **Does the Land Sector and Removals (LSR) Standard apply to this company?** Yes or No, initially Not assessed. No needs a rationale; where land-sector activities exist, document why they are insignificant. Company size, sector or buying a diesel/FAME blend is not a reason. Current or earlier reporting of removals or geologic storage is a separate Yes trigger.
3. **Source assessment, only when LSR applies.** For each listed source answer **Are the conditions for reporting this biogenic CO2 outside the inventory documented and met?** Yes needs current trusted evidence, a rationale and confirmation that life-cycle emissions are accounted for and reported; the ordinary Requirement 17 pathway also confirms land use and leakage, the recycled-content pathway confirms post-consumer origin. No or Not assessed includes the CO2 once as land emissions in the scope where it is burned.

I don't know — help me assess opens an optional helper with three questions (land or agricultural operations, agricultural products and bioenergy in the value chain, removals or geologic storage) and the known source facts. It does not change the basis or grant an exemption until you adopt its conclusion. Its generated report explanation is included only after a separate confirmation; an incomplete assessment produces an honest unresolved text.

A changed source, evidence, boundary or year makes an assessment stale. A previous Yes then keeps the CO2 included with a review item; a stale No stays unresolved. A parent's answer never covers a subsidiary: each included entity needs its own assessment.

Outputs keep the bases explicit. The VSME report, B3, the main supplier tables and the bank rows keep the Corporate Standard basis named by VS 2026 paragraph 33. The GHG inventory PDF and the calculation use the selected basis. The data package adds `lsrAccounting`, `Data/lsr_biogenic_treatment.csv` and the **LSR biogenic treatment** worksheet with the reconciliation. Correct placement of the CO2 does not establish full LSR conformity or independent assurance.

Checking a factor

For every significant factor, check its source, unit, year, geography, scope and suitability for the selected activity. Availability in the library is not professional approval for your case. If a suitable factor is unavailable, leave the issue open; do not invent a value merely to make a calculation succeed.

7. Scope 3 step by step

Scope 3 contains 15 categories. For each relevant category, decide applicability, data source, method and evidence needs. **Not reported** differs from both a zero result and justified non-applicability.

1. Establish where the activity belongs. Read the category explanation and related boundaries.
2. Check whether the quantity already exists in canonical **Transport**, **Water** or **Waste**. Do not create a second independent copy of the same source.
3. Choose a documented method: appropriate activities with factors, or a supported result according to the category's options.
4. For an activity, check the unit, country, period and exact consumption or service involved.
5. When choosing a factor, examine compatibility, source and limitations; selection must be deliberate.
6. Link relevant Evidence and describe methodology, limitations and any estimate.
7. Check the result, excluded items and potential double counting. Only then confirm review.

A change to method, result, boundaries or significant data can invalidate an earlier review. For a group report, check individual included entities, not just the consolidated total.

Not every supported unit has an available matching factor. Selecting a country or a broad category does not justify using any average. When a source is missing, explain the gap and how you plan to fill it.

8. Policies, social and governance data

Sustainability practices & plans

Step 4. **Practices & plans** contains **Digital environmental data management**. The Questionnaire retains its brief Yes/No question and **Open** navigation; name, actual purpose and optional **Attach** live here. The same per-year values and Evidence links are preserved, not copied into a second record. Complete both fields and explicitly enable **Include description in VSME report** to publish the current description as supplementary B2 information. Existing projects and questionnaire imports are not automatically opted in. Changed text or a changed answer removes the confirmation; confirm the revised content again. Excluding the description never deletes values or files and does not override the attachments' independent export choices.

The VSME PDF and supplier data package include only the confirmed description. The information is supplementary, not a mandatory software datapoint, scored practice, proof of data quality or independent assurance. Other B2 record confirmation and readiness rules are unchanged.

A B2 record can describe a practice, policy or future initiative. Complete its title, content, responsibility and related information as prompted. Distinguish **Draft** from **Confirmed for reporting**. **Save as Template** saves reusable content; it does not confirm its truth in another project.

Attach a supporting document through **Attach**, or link an existing Evidence file. Unlinking a record does not necessarily remove the file from the project. Read the precise impact before confirming an action.

Workforce & Social and Governance & Compliance

Use the same reporting period and boundaries as for environmental data. Distinguish headcount, FTE and any period average. Percentages must use the correct denominator; missing evidence does not automatically mean zero incidents.

Check field definitions for training, accidents, collective bargaining, remuneration policies and governance answers. Significant penalties and events need factual context. Do not carry forward last year's statements without checking.

Management Statement must be approved according to the company's responsibilities. Use **Custom Supplier Disclosures** for additional recipient requirements; attaching a PDF does not automatically fill missing canonical fields.

9. Evidence from import to handover

For Evidence, ask four questions: where did the file come from, what does it support, who reviewed it, and where may it be exported?

Start in **Files & attachments**. **Search files or sections** locates a file; **All files**, **Needs review** and **Confirmed** narrow the selection. The list is paginated. The selected item determines **Placement & review**; on a narrow screen, that panel sits below the list. **Browse evidence by section** opens an alternative view.

In **Placement & review**, verify **Section**, **Document type** and **Fields supported by this document**. **Confirm selected placement** confirms the assignment; **Leave unclassified** keeps the file unassigned. **Mark field transcribed** records processing of the selected field; **Mark evidence complete** records processing of the evidence. These actions do not automatically transcribe reported quantities or replace checking the value.

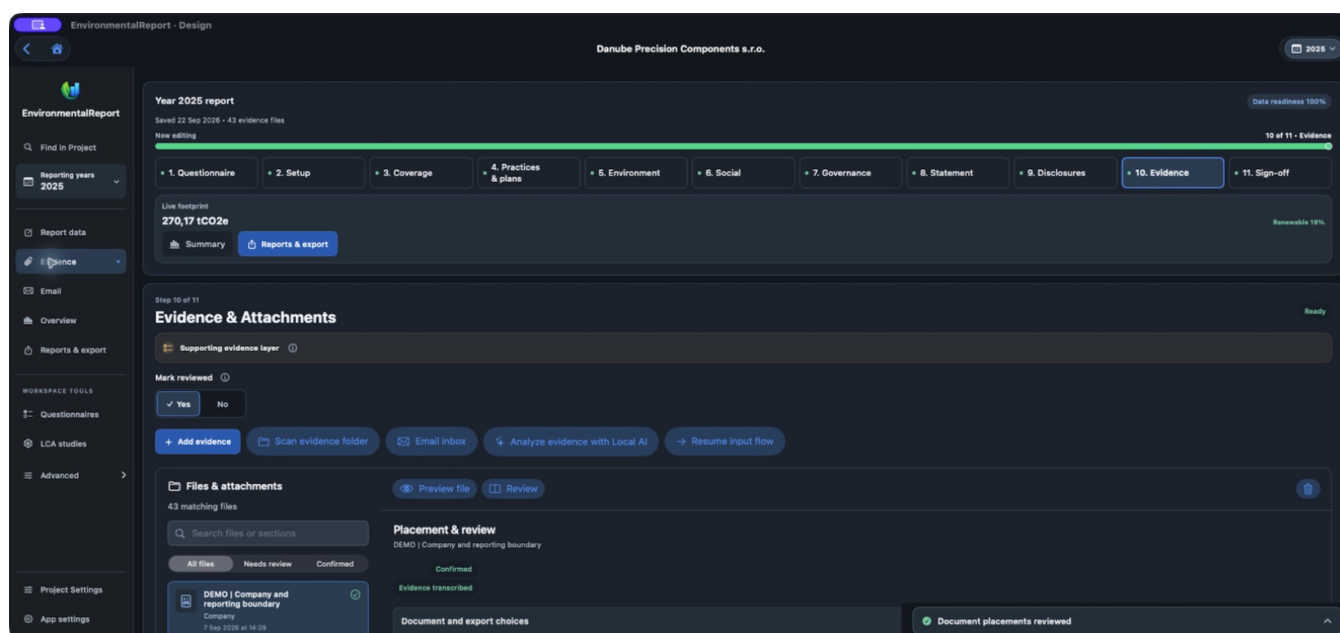
Attach beside a field creates more specific context than a general unlinked attachment. One document can support several fields; use **Linked app fields**. For a large collection, you can use supported ZIP import and then review proposed classifications.

Local automatic document classification is a suggestion. It does not confirm reported values, methodology, applicability or compliance. It is not a mandatory ESG-reporting step. A person must review significant files and their assignments.

The Evidence review workflow

Field names, file counts and **Attach** remain visible without expanding anything. Expand contextual field evidence only to see existing document details. Section document lists open the common Review editor, avoiding repeated full metadata forms. **Document and export choices** in placement and Review contains the title, note and PDF/ZIP switches. Confirming placement preserves their values: review approval does not grant export permission. Preview preparation shows **Opening attachment...** and the integrity panel checks the selected file in the background.

In two-pane review, opening the onscreen keyboard in the left form reveals the right document preview and adapts its height. Right-side title/note editing does not trigger this move. This layout change needs no OCR or document analysis. The red bin in the section document list opens **Delete attachment** confirmation; field-level **Remove link** preserves a file that still supports other fields.



Evidence on Mac: source files, field links, classification and export choices in a fictional demo project.

1. Select a file and open **Review**, or first **Preview file**. In detailed attachment rows, preview is also labelled **Open** with an eye icon.
2. Verify the correct original, company and period.
3. Find the exact page or passage supporting the data.
4. Compare the value, unit, scope and any conversion with the source field.
5. Correct the link, **Document type**, title and **Evidence note**.
6. Check **Include in PDF appendix** and **Include in ZIP package**.
7. Only then mark the relevant review as complete.

Some attachment rows show only icons for **Review**, **Open** and **Remove**. The red bin deletes; do not use it merely to hide an attachment from one export. Use export options for that purpose where the package type respects them.

10. Email as a source and communication channel

Add an account through the native **Email** form, run **Test secure connection** and **Save**. Provider options appear in the form. Do not assume every provider supports the same sign-in or sending method. For an unsupported configuration, you can import **.eml**.

Distinguish a received message's text from its individual attachments. Select the project, year and fields they should support. Verify the sender and meaning of the sources. A message can explain provenance, but its subject alone does not confirm an attachment's correctness.

Mail refresh is explicit. Opening a live message may set the server's read flag. The app does not promise continuous background delivery or complete management of server folders.

Before sending a request or report, also check hidden recipients, the attachment's year and permission to share evidence. An agent can prepare a draft, not secretly confirm sending. Provider acceptance is not confirmation of delivery or reading.

11. Summary: review before export

Work from scope to result, not just from a green percentage to an export button.

- **Context:** company, year, period, entities and exclusions are consistent.
- **Completeness:** relevant questions are answered or have honestly described gaps.
- **Calculations:** units, factors, signs and result magnitudes make sense.
- **Scope:** category allocation and coverage are explained without duplication.
- **Evidence:** significant statements have readable, correctly linked sources.
- **Review:** answers, records and sections were actually checked.
- **Sharing:** the selected output contains no unintended sensitive attachments.

Read blocking issues and warnings. Some outputs may be available with open items; technical export availability does not confirm quality. Readiness can differ between VSME and GHG outputs.

For year-over-year comparisons, check consistent boundaries and comparable data. Missing Scope 3 in a previous year is not zero. If coverage or methodology changed, the percentage difference may not represent a genuine change in company performance.

12. Choose the right output

In **Reports & export**, check the logo, company, year, **Output language** and the specific export card's status. The UI and output language menus offer English and French. Choosing a different manual language does not change the report language.

Output	Content and limitations
VSME report	A client-facing PDF on the selected reporting basis: VS 2026 Option A with any answered selected disclosures, full Option B, or an explicitly earlier basis.
VSME + evidence	The report with selected evidence in an appendix; check privacy and page count.
VSME package	A legacy mapping ZIP for EFRAG Digital Template 1.3.0; not a VS 2026 converter-ready workbook or validated XBRL output.
GHG inventory	Scope 1-3 inventory with boundaries, factors and methodology according to the data.
Carbon footprint	A shorter emissions output from the shared calculation result.
Supplier package	PDF and structured data for a buyer; check coverage and attachments.
ESG data for banks (Excel)	Copy-ready key figures for a bank's or customer's form, with units, text to paste, VS 2026 references and report evidence codes; available emissions and energy detail.
Calculation review	Internal calculation workpapers: PDF index, XLSX and CSV from the current snapshot, without a provider or order.

Each card shows how complete its content is. The **VSME report** percentage counts report content only; missing supporting evidence is listed separately as supporting items to review and never lowers a complete report. **VSME + evidence** scales the report percentage by evidence coverage: half of it without any evidence, the full value when every supporting check is covered; protected omissions count as covered. **GHG inventory** and **Carbon footprint** weigh what is present: quantified sources, both Scope 2 methods where electricity exists, Scope 3 screening, entity, period and sites, base year and policy, and Scope 3 assignment. Without any quantified source they stay very low, and open review items keep a card below 100%.

ESG data for banks requires a VS 2026 reporting year. The workbook first opens in the app's full-size **Spreadsheet preview**. Choose **Save** or **Share** from the preview. After saving, copy a **Value** cell or **Copy as text** into the recipient's form. Figures use the report's rounding; full-precision values remain in the structured data package. Report scope, missing-data and public omission rules still apply. This read-only workbook creates no **Saved reports** entry, package record or Audit Ready baseline. VS 2026 supplier and interoperability ZIPs also include it as `Report/ESG_data_for_banks.xlsx`.

Open the saved **Internal calculation workpapers** package and begin with its PDF index and workbook. It contains activity-field, metric, factor and evidence-fingerprint tables, not the original evidence documents. No submitted-report hash or independent verification is asserted. To order an independent review, use the separate provider-selection and review-order action; that workflow still requires a trusted provider.

During generation, follow the stage description; the animation alone does not confirm completion. If generation fails or is cancelled, do not hand over an unfinished result. After a PDF or package export succeeds, check the new entry in **Saved reports**. For **ESG data for banks**, check the workbook in the in-app preview, then save or share a copy.

In the PDF, examine the cover, contents, Scope results, methodology notes, missing information and selected attachments. Check that a ZIP opens and contains the expected documents. Do not remove or rewrite integrity files or system sections in audit packages.

An ordinary PDF is a static exported version. **Open**, **Share** and **Save** operate on a particular saved file, not future project edits. When correcting source data, generate and review a new export.

External VSME and GHG PDFs omit internal preparation scores, completion percentages and value-chain-cap assessments. Review these in the app, the structured data package or the audit/verification package. VSME keeps the compliance statement and Option A/B on the cover and in B1; the cover also identifies the report as voluntary rather than a statutory CSRD/ESRS statement. Draft reports stay marked on the cover and footer. Selected additions appear once in B1 with their origin, without requester names. GHG retains its accounting basis, methodology and substantive limitations, without the internal reporting and review readiness block.

Files linked only to the disabled ISO 14001 module are excluded from the supplier and interoperability ZIPs, as they already are from the VSME PDF. A document also supporting VSME, such as B2 practices or B4 pollution, remains eligible. Saved originals stay in the project. New company demos omit ISO-only documents.

Read how a metric was obtained

Provided numeric disclosures carry a short method beside their values. Below Scope 1 and both Scope 2 figures the report prints the **factor actually used** for each reported source: **User factor** or **Default factor**, the value and unit, source and year, and quantity × factor = result in tCO₂e. A user factor is printed with its full source. Explicit zeros share one **Reported as zero** line; unreported sources are left out. Each total adds one sum line naming its Scope 2 basis, calculated before rounding, so a displayed total can differ from its rounded parts in the last digit. The two Scope 2 methods are never added together. The **Methodology** page explains the shared rules and refers to these rows and the factor source register; Annex A keeps only additional assumptions and full sources not already printed beside the values. Scope 3 categories retain their recorded calculation or documented-total basis. The same catalogue supplies the data package and the **Method** columns in **ESG data for banks**. A supplied average or percentage is identified as directly entered where the app does not calculate it. The app does not infer a bill, meter, payroll record or financial statement from a number alone: missing provenance is marked **Basis not recorded**.

GHG intensity uses Scope 1 plus location-based Scope 2 divided by turnover for the same reporting period. Human reports display it per million reporting-currency units; structured machine values retain their existing units and precision. Methods explain the values without changing factors, calculations, evidence eligibility or protected omissions.

GWP calculation basis in **Company & reporting setup** shows which global warming potentials the year uses. New reporting years use **IPCC AR6 GWP100**. **Compare GWP bases** shows every line on the original source basis and on AR6; **Use original source basis** keeps each factor source's own IPCC values for this year, and **Use IPCC AR6 (default)** returns to AR6. Years saved before AR6 became the default keep their basis until you change it. The gases are always calculated separately; only the multiplier changes. The report states its GWP basis in three parts: amounts on IPCC AR6 values; CO2-only amounts, such as AIB electricity, which are the same under every GWP set; and amounts that stay on their source's basis or have no stated basis, such as Scope 3 totals entered in tCO2e. It is described as plain IPCC AR6 only when the last part is zero.

Methodology Statement in **Guides & manuals** explains how the app calculates every report figure. The same statement is published at www.environmentalreport.eu/app/methodology/, is named on the report's **Methodology** page and is included as a PDF in every supplier package, so recipients can check the rules without the app. It is in English.

Reading the GHG Inventory report

The GHG report uses the same calculations as the VSME report. Its summary tiles show Scope 1, both Scope 2 methods, selected Scope 3 and the two inventory totals. Market-based and location-based Scope 2 are alternatives, never added together. The source and Scope 3 tables show contributions and shares. Headline and subtotal tCO2e values use two decimal places; small gas components retain additional precision and the calculation data keeps full precision.

Gas rows identify their source. CO2 mass uses tonnes, other gas masses use kilograms, and their CO2e uses tonnes. Biogenic CO2 remains outside Scope totals; biogenic CH4/N2O and assumed mineral-gas composition retain their explanations. Known zero activities and unavailable CO2 splits are summarized in named notes. An unknown quantity is not a reported zero.

Emissions over time shows available reporting years and the selected base year, with both Scope 2 methods and the recorded recalculation policy. A change against the base year is shown only for comparable data. A missing base year, missing scope or zero denominator does not create an invented percentage. Factor labels stay short; source links and the data package retain traceability. An empty **Explicit limitations** card is omitted. Protected omissions still apply to current and historical public details.

13. Audit Ready and independent review

Evidence linked to report fields remains eligible for export according to its confirmed classification and inclusion settings. Existing report files and Audit Ready integrity checks remain unchanged.

Before Audit Ready mode begins, ordinary saved reports are **Issued Report**. You can hand such a report to a recipient; the label alone does not mean external assurance.

Create Audit Ready PDF requires deliberate confirmation of its warning. It establishes a baseline for a specific reporting year: a snapshot of data, report, evidence and calculation context. Subsequent edits are allowed, but further report PDFs for that year must retain the badge and change log. An ordinary export must not conceal that this history exists.

The original Audit Ready PDF does not change retrospectively. A new export creates a new version and subsequent baseline. **Audit Ready / Changes logged** means readiness with change tracking, not an independent auditor's signature.

Arrange the independent review with a trusted provider first. **Export review package** creates a package tied to a specific snapshot. Hand over the whole package. Import the result through **Import signed review** and check its signature, scope and link to the report. Do not manufacture your own verification result or replace keys merely to make an import succeed.

If data changes after verification, new statements may not be covered by the original verification. The new PDF must reflect this. The need for renewed verification depends on the change's scope and the agreed process, not the badge colour.

14. Preserve work and handle problems

Use the app's supported storage. If an integrity error, lock or conflict is reported, stop disputed edits and read diagnostics. Do not repair a project by manually editing JSON, manifests or internal folders.

Use supported security settings and **Refresh** for transfer between devices. Check the result on both sides. Independent changes can behave differently from concurrent edits to the same field; automatic resolution of every conflict is not guaranteed. Local saving does not confirm remote receipt.

The pairing guide uses six shared steps with device roles: (1) create invitation on the device with projects, (2) open it on the new device, (3) return its signed request, (4) review and approve on the original device, (5) transfer the approval and verify the displayed comparison code on the new device, (6) Refresh the original and then the new device. Confirm visible projects only after checking the receiving device. Back preserves the current in-memory draft; sharing a file alone is not completion. The guide does not auto-select a cloud revision in a conflict. Use the same iCloud account for synchronisation, and never transmit the recovery key as part of pairing.

Use **Backup & Recovery** as separate protection. Check destination availability, backup result and last verification time. Before restoring or deleting a project, confirm the exact target and recovery options. Synchronisation does not replace an independent verified backup.

VS 2026 numeric fields keep unfinished text visible when you move between steps. An invalid value is never saved as zero: clear an optional field to leave it unreported, or enter **0** to report zero. Valid edits are applied after a short typing pause or when you leave the field; if an earlier autosave finishes while you type, your newer draft is kept. Summaries, demo copies, blank questionnaire PDFs and attachment previews are prepared in the background with a progress indicator; no placeholder zeros are shown while they load.

When requesting help, provide the screen name, steps and exact message. Take screenshots without sensitive information; do not send passwords, keys or an entire project without a deliberate decision. The manual and its PDF can be shared directly from the app without accessing your projects.

15. Final handover checklist

1. The brief and required output type are agreed.
2. Company, period, entities and boundaries are correct.
3. Department answers were substantively reviewed; uncertainties remain visible.
4. Values use correct units and documented sources; zeroes are deliberate.
5. Scope 1-3 have no known duplication, and limitations are explained.
6. B2, social and governance statements have a responsible reviewer.
7. Evidence is readable, correctly linked and permitted for this output.
8. Summary and export warnings have been reviewed.
9. The final PDF/ZIP has been opened and visually checked.
10. The recipient receives the correct version; you have retained its copy and necessary backup.

Questionnaire exchange compatibility

VS 2026 projects use ER-QUESTION-BANK-2.0 with Basic requirements and separate selected Comprehensive disclosures. Records on the earlier basis retain ER-QUESTION-BANK-1.2 (three identity fields and 60 questions). The 11 workflow steps are unchanged. Named returned fields use stable IDs; supported anonymous older forms keep frozen original question orders. Existing requests retain their published meanings after adoption. Imported availability answers do not replace missing disclosure values, and ignored fields do not overwrite another answer or add completeness.

PACT product carbon footprint

Choose **PACT · Product carbon footprint**, the fifth option in **Start new work**, to calculate the carbon footprint of a product at your factory gate for a customer. The calculation runs from raw material extraction to the packed product at your gate (cradle to gate): supplier inputs, inbound transport, your own operations and packaging, per declared unit. Use and end of life are outside the boundary. Factors use IPCC 2021 GWP100 (AR6) and the methodology checks follow PACT V3.0.1. This is a pilot: it does not certify conformance with PACT or Catena-X, and independent review is a separate, optional step.

Create the study

1. Choose what you assess: **A product / finished item**, **A component / semi-finished item**, **A production batch / series** or **Comparable product variants**.
2. Choose the **Company**. An existing company project fills in the company details and its latest reporting year with data; **Other company (enter manually)** keeps the study on its own. Enter the study name, the **Study reference year**, the functional unit (the declared output, such as 1 item or 1 kg) and **Batch output**, the number of functional units produced by the inventory batch.
3. Confirm the boundary (**Cradle to gate**) and the impact method (**IPCC 2021 GWP100**), then choose **Save study setup**. **Create draft** saves the study earlier; complete the remaining details later in **Setup**.

The first screen also offers two worked examples with synthetic data: **Open worked example · synthetic data** and **Open distributor example · 15,000 items**. The product example is also available in **Start new work > Load Demo Project > Product carbon footprint**. Its documents, reviewer entries and supplier permissions are fictional, and its exports are marked synthetic.

The saved study appears in **Projects** with the **PACT pilot** label and opens its own navigation with seven steps:

Step	Work to complete
1. Setup	Company, product, functional unit, batch output, reference year and boundary; product description and document control.
2. Inputs & suppliers	Purchased materials and components, supplier footprints, inbound transport, your own operations and packaging.
3. PACT methodology	The PACT methodology checks for each scenario; missing requirements stay visible.
4. Sources and evidence	Source documents with title, reference and revision, and the retained original files.
5. Results	The footprint per functional unit and for the batch, by input and by stage.

Step	Work to complete
6. Review	Assumptions, results and the recorded internal review of the snapshot.
7. Sign-off	Issued by and an immutable revision; later changes start a new draft.

Inputs and suppliers

- **Import supplier PCF** adds a purchased material or component with its supplier footprint: an EnvironmentalReport supplier declaration (JSON), a PACT V3 footprint (JSON) or a Catena-X PCF (io.catenax.pcf 10.0.0 or 9.0.0) declared cradle to gate with packaging. Then enter the **Quantity consumed by your entire batch**. The supplier total is counted once: do not enter the materials inside it again, and add the transport from the supplier gate separately. The original file stays attached and unchanged; its checksum identifies the data but does not verify the supplier's calculation. A signed file shows its origin status. To correct an imported input, create a user-entered replacement with a reason.
- **Connect company data to this product** links consumption from a company project and reporting year, such as energy, water, waste and refrigerants, with a documented attribution basis and the annual product quantity. The consumption stays in its company project; company totals and factors are not copied.
- For your own inputs, select a documented factor. **Reuse VSME factor sources** offers the same governed sources as company reporting, with their original values, years and regional limits. A missing factor stays unresolved, and AR5 values are never relabelled as AR6.

What your customer receives

Reports & export offers these files:

- **Customer PCF declaration** (JSON) and **Customer PCF declaration (PDF)**: the product total at your gate with its validity, method and data quality. Supplier names, their values and your own contribution stay internal unless you switch on **Also share the input breakdown**; supplier rows are then included only with the permission recorded for each supplier.
- **PACT V3 exchange**: the product footprint in the PACT data format for partner exchange. It needs company and product identifiers (URNs); publication through an API requires explicit recipient access.
- **Catena-X PCF (io.catenax.pcf 10.0.0)**: the same total in the Catena-X data model, as a file only, without a connector, certification or Rulebook attestation.
- For your own records: **Product carbon footprint report** (PDF), **Results and calculation tables** (Excel), **Study data** (JSON) and **Calculation audit package** (ZIP).

Customer exports need the completed PACT methodology checks and a complete result; draft reports show what is still missing. Each generated file is kept in **Saved reports** with the study snapshot it was made from, and an issued revision keeps its original files. After issuing, create a new draft before generating a new exchange.

Optional independent review

Calculation & Methodology Review in **Reports & export** is optional. Choose a provider from the trusted list, export the review package after Sign-off and import the signed review when it is returned. The app checks the signing key and the exact revision. The internal review in step 6 is not an independent verification.