



USER MANUAL

Getting started with EnvironmentalReport

A practical guide from the first step to handover

MAC · IPAD · IPHONE

English · English UI

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Company reporting and PACT product carbon footprints.

This manual takes you through daily work, from creating a project to reviewing and handing over a report. For data preparation and readiness in depth, open **Detailed reporting guide**. For Mac automation, use **Agent & CLI manual**. **Methodology Statement** explains how the figures in your report are calculated.

The guides are bundled with the app and work offline. **Search this manual** searches only the open guide, not your projects. **Contents** opens the chapter list. Selecting a search result takes you to its location in the complete article. **Share PDF** lets you save or share the companion PDF.

Find **Guides & manuals** on Home, in the right column of a wide window or below the project content on a compact screen. On iPhone, open the top-left Home menu and choose **Guides & manuals** for direct access to all four guides, even with projects present. Tap an illustration to open a zoomable preview. **Close** returns you to the app. **Manual language** changes only the guide and its companion PDF, not the app or your report. English is the fallback when a guide is unavailable in the app language; the user, detailed and ERP/SAP guides also have French and Slovak editions.

Control names follow the English UI. Layout adapts to Mac, iPad and iPhone; some tools depend on the device. Available controls depend on the installed build and the reporting profile selected for the year.

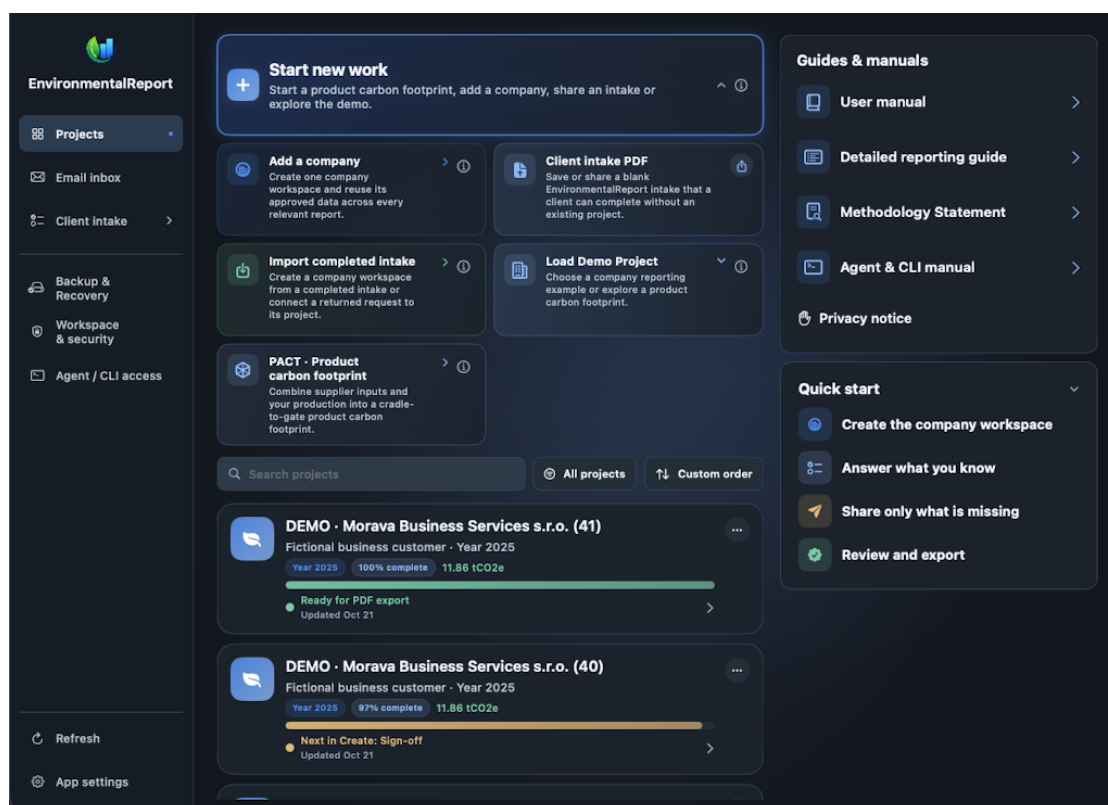
1. Your first project

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, **Currency** (default EUR) is the unit of turnover, balance sheet total, fines and sector revenues; changing it does not convert amounts already entered. **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.

On **Projects**, expand **Start new work**. If you have the company details, choose **Add a company**. The wizard guides you through entering and reviewing them. Confirm the name, country and reporting year: a suggested value is not a verified fact.



Home on Mac: the five Start new work choices, Guides & manuals and Quick start. Fictional demonstration data.

After creating the project, check **Workspace ready**. It explains the recognised information, starting state and next step. It does not mean the report is complete. To explore first, use **Load Demo Project**. The demo contains fictional data and documents, not genuine supplier evidence or independent verification.

If you do not yet have the information, use **Client intake**. In the left navigation, its options expand directly below the entry:

- **Export blank Questionnaire** opens sharing for the empty full questionnaire.
- **Import filled Questionnaire** selects a returned, completed PDF questionnaire.
- **Save blank Questionnaire** saves the empty questionnaire to your chosen location.

Within **Start new work**, **Client intake PDF** leads to the same full questionnaire. The form identifies its question-bank version; check it before sharing. The earlier 1.2 bank has 63 items, while the VS 2026 bank follows the selected reporting profile. For a blank questionnaire without a project, the recipient must also enter the year. Use a fillable PDF, not photographs of printed pages.

When you import on Home, the app creates a company workspace from the recognised content. The same logo animation as report export shows the current stage: reading answers, retaining the original PDF and saving the project. After a successful save, the new project appears first; the other projects keep their relative order. Check the target company, year, accepted and unaccepted items, and warnings. An unrecognised answer must not be treated as completed data. Continue with the review process in [the questionnaire chapter](#).

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. 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; 2024 and 2025 compare with the actual data of the previous fictional year. Each year has its own source documents. The report remains **Option A - Basic Module**, without Scope 3 activity or ISO data.

2. Finding your way around

Open a company project from **Projects**. Before editing, always check the company name and year in the top bar. The home icon returns to Home; the back arrow returns to the previous screen. **Reporting years** changes the year within the same project, not the company.

The main navigation appears on the left of a wide screen. On a smaller screen, it may move into a compact menu. In a narrow iPad window, follow action names rather than expecting a button at a fixed position.

Where to work	Purpose
Report data	The main 11-step form, from Questionnaire to Sign-off.
Questionnaires	Company setup, Departments and All company data; collecting and reviewing answers.
Evidence	Files, their origin, links to data and evidence review.
Email	Messages, attachments and preparing requests for information.
Overview / Summary	Results, missing information and readiness.
Reports & export	Creating and managing PDF reports and packages.
Project Settings	Settings for the current project.
App settings	Application settings, including App language and Text size.

Find in Project searches the project. It is separate from search in this manual. A matching field can be opened in the relevant part of the form.

On Home, **Quick start** summarises the four workflow steps; expand its arrow for explanations. The **More** menu on a project card provides **Choose Project Image**, image removal, **Move Up**, **Move Down** and deletion. Before deleting, check the selected project and the confirmation's impact on its files.

On iPad and iPhone, touch and hold a project's three-dot button, then drag the project up or down. Release it over the project list to save the new order in the background. Releasing outside the list cancels the move. A short tap still opens the actions; **Move Up** and **Move Down** also remain available on Mac.

In **Report data**, the navigation steps move between report sections. **Now editing** identifies your current position. **Data readiness** evaluates the saved data. Simply opening a step does not improve readiness, and **Mark reviewed** does not replace a substantive check.

Select the reporting standard before collecting answers

These instructions cover the **VS 2026** reporting profile. Open **Company & Reporting Setup** and the **Voluntary sustainability standard · VS 2026** card. A record on the earlier basis offers **Adopt VS 2026 and review disclosures**. This adopts the profile for the reporting year and opens its Setup fields. Review the retained data in the workflow cards. Adoption retains existing inputs, answers and evidence. It does not rewrite previously saved PDFs or declare compliance for you.

Choose Option A (Basic with any selected additional disclosures) or Option B (Basic + Comprehensive) in **Report scope**. Choose the reporting period and individual or consolidated basis. Enter the actual legal form separately from the company name. Check the reporting currency, employee measurement and period basis. The declared employee count determines which disclosures are voluntary for undertakings with **10 employees or fewer**; an unknown count is not treated as a micro undertaking.

Questionnaire **Open** takes you to the corresponding card in the existing 11-step workflow. **Setup** contains company details and certifications; **Coverage** contains sites, the exact reporting period, subsidiaries, omissions and comparatives; **Practices & plans** contains strategy and climate disclosures; **Environment** contains the energy balance, pollutant table, water, waste and Scope 3 assessment; **Social** contains employee breakdowns, safety, remuneration and selected workforce and human-rights disclosures; **Governance** contains convictions, fines, sector revenues and governance-body composition. Confirm the VS statement in **Sign-off** after reviewing the current data.

Values save through the normal workflow. Invalid numeric text stays visible for correction and does not replace the last accepted value. The established **Sustainability practices & plans** record popup remains available. Group preview is read-only and opens the relevant entity's workflow; reviewed consolidated decisions stay in **Coverage**, separate from each entity's source values.

Review standard disclosures opens the Setup fields. Existing calculations and Evidence stay with the reporting year. Site coordinates do not establish biodiversity sensitivity or water stress automatically.

For this profile, Questionnaire uses **ER-QUESTION-BANK-2.0**. Its questions and references reflect Basic applicability and the selected Comprehensive disclosures, so there is no fixed question count for every project. **Open** beside a standard requirement takes you to its card in the main workflow. An accepted Yes/No answer or an attached filename does not supply a missing amount, description or percentage. The readiness percentage counts resolved required disclosures. Supplementary questions and voluntarily unreported items do not enlarge that required denominator.

Pay particular attention to these distinctions:

- Training belongs to **B10**, convictions and fines for corruption or bribery to **B11**. A policy is not a conviction/fine disclosure.
- Collective-bargaining coverage is a percentage of covered employees, not trade-union membership.
- Water consumed at water-stressed sites is different from water withdrawn. Waste sent for recycling or preparation for reuse is different from all recovery, including energy recovery.

- In a VS 2026 year the older water quantity is labelled **Water supplied**: it is not a VSME datapoint and serves the water balance check and, if added in Scope 3, water-supply emissions. VSME water consumption is withdrawal minus discharge. The older **Recycled / reused / recovered waste** and **Significant material inflows** are not offered; record **Waste directed to recycling**, **Waste directed to preparation for reuse** and material flows in the **B7** card, which shows any older stored value read only. A **Yes** to the waste question in Questionnaire frames both the **Waste** card and the **B7** card.
- GHG intensity and optional gender detail for training can be additional information; they do not create new Basic requirements.

The assessment distinguishes provided, not applicable, voluntarily not reported, protected omission, missing and invalid data. A protected omission needs its specific disclosure, permitted ground and reassessment for this reporting period. Its private rationale is internal; check the public omission list before sharing. Missing information alone is not an omission ground.

Complete the applicable data and make the explicit **Management declaration** in **Sign-off** only after checking it. This supports a statement of compliance with the selected option, not independent assurance. The separate **Value-chain information cap** shows the Annex II request limit and its period/employee conditions; it is not a requirement for every small company to publish a report.

The **VSME package** retains the EFRAG Digital Template **1.3.0 legacy mapping**. It is not a VS 2026 converter-ready workbook or validated XBRL submission. Review the standard and status shown inside each PDF, workbook or structured package before handover.

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.

Biogenic CO2 and the LSR Standard

Biogenic CO2, for example from the bio share of diesel or from biomass, is always shown on its own line with its treatment: **Included in inventory total — land emissions, Reported outside inventory total or Treatment not assessed**. Showing it separately does not exclude it automatically.

The **Biogenic CO2 and LSR assessment** card in the GHG inventory profile records the accounting basis for the year. Reporting years before 2027 use the GHG Protocol Corporate Standard (2004) unless you adopt the Land Sector and Removals (LSR) Standard early. From 2027 the LSR Standard applies by default and needs an assessment.

1. Answer **Does the LSR Standard apply to this company?** Yes or No; it starts as Not assessed. No needs a short reason. Company size or buying a diesel blend alone does not decide it. **I don't know — help me assess** opens three practical questions and lists the known biogenic sources; it changes nothing until you adopt its conclusion.
2. If LSR applies, assess each biogenic source: are the conditions for reporting this CO2 outside the inventory documented and met? Yes needs current trusted evidence and confirmation of the product's life-cycle accounting. Without that, the CO2 is included once in the scope where the fuel is burned.

The VSME report keeps the Corporate Standard basis for B3; the GHG inventory report and an LSR table in the data package show the selected basis. A changed source, evidence or boundary asks you to review the assessment again; it never moves CO2 out of the inventory on its own. The generated report explanation is included only after you confirm it separately.

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. Changing a reviewed value or its source afterwards clears its **reviewed for reporting** confirmation, in the workflow, the worksheet and the CLI alike; confirm it again after checking the new value. The C8 sector revenues share the confirmation of the financial statement. 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.

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
<code>c1.products, c1.markets, c1.businessRelationships</code>	C1 46(a–c): management describes products/services, significant markets and principal relationships; supporting evidence is optional.
<code>c1.strategy</code>	C1 46(d): an optional sustainability-strategy narrative. If selected, it counts towards chosen-scope completion; it is outside the Annex II request limit.
<code>c5.turnover</code>	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.
<code>c6.policy, c6.complaints</code>	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.
<code>c7.ownWorkforceIncidents, c7.valueChainIncidents</code>	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 [Reviewing and exporting](#) for the report and package workflow.

3. Questionnaire and Departments

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.

Choose the company size, answer what you know, then use **Departments** for missing information. **All company data** is the shared, complete review view. Departments organise work; they do not replace data-access settings.

Read each question. **No** records zero only for the four supported safety, training and business-conduct questions. **Not relevant** is an applicability decision that must reflect the facts. Leave unknown information open and explain what still needs to be established.

The first three Questionnaire questions are fillable: **Company name**, **Country** and **Reporting year**. **Country**, here and wherever a country is chosen, opens a list with a search field: type part of the name in the app language, the English name or the two-letter code; Return takes the first match. 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.

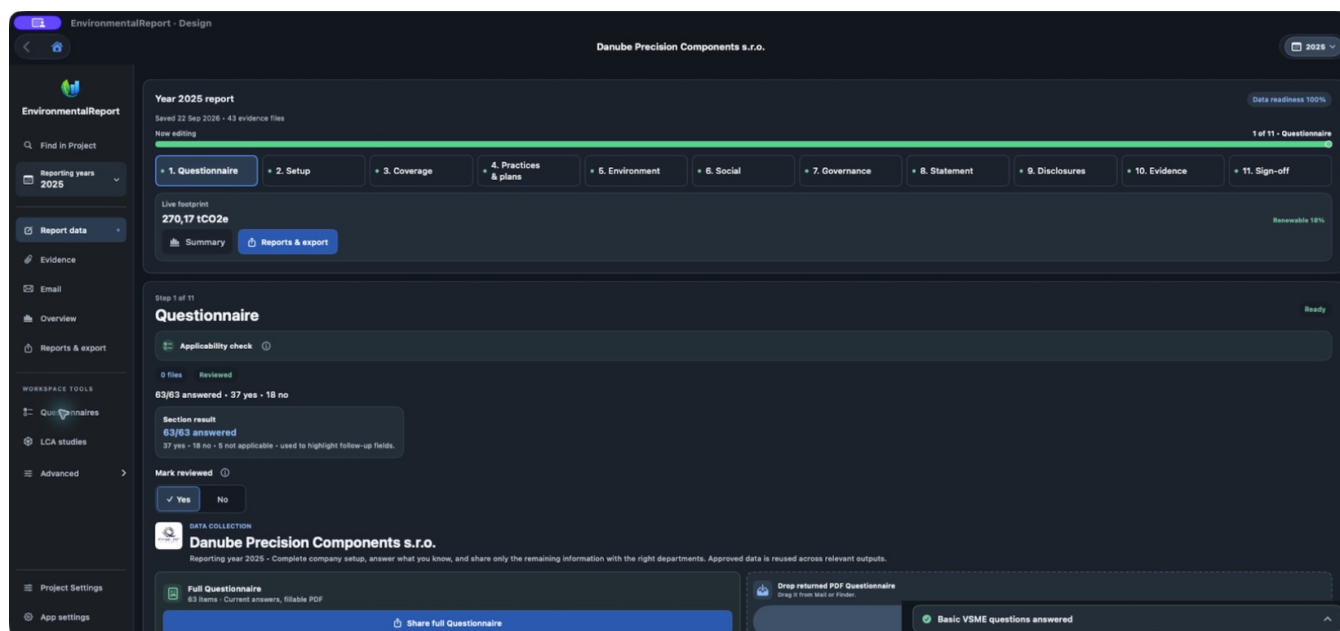
Sending the full questionnaire

Step 1. **Questionnaire** has an exchange box with **Export Questionnaire** and **Drop returned PDF Questionnaire**, with **Choose PDF or Excel**. The full PDF includes the current company's reporting year and accepted answers; unanswered items remain blank and editable. Unreviewed contributor responses are not treated as accepted answers. These panels sit side by side on wide screens and stack on narrow screens. For an empty template, use **Client intake** on Home.

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.

1. Choose **Export Questionnaire**, then AirDrop, Mail or another available system share action. Choose **Save to Files** in that menu if you want a local copy.
2. Tell the recipient which company and year it covers.
3. Ask them to preserve the fillable fields and save the completed file. A scan or printing to a new flattened PDF is not equivalent to the form.
4. Drop the returned PDF or XLSX into the box or use **Choose PDF or Excel**.
5. Read the import result. Open answers awaiting review and accept them only after checking their meaning, period and supporting information.

Sending a targeted request

In **Departments**, choose the data owner's area. **Answer / open** lets you answer in the app. **Share ... missing** and **Send request** include only unanswered questions currently assigned to that department and still in scope. **Send request** prepares an email for your confirmation. **Export request PDF** keeps 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.

Import the returned request through **Import response** and open **Review returned answers**. Accepted answers, uncertain answers and information promised later have different meanings. Delivery status is not approval status. Clarify an ambiguous answer instead of replacing it with a guessed **Yes**.

4. Entering data

After the questionnaire, continue through **Report data**. Set the company, reporting scope and period first. Then enter the relevant environmental, social and governance data.

Environmental Data uses expandable cards for areas such as energy, fuels, transport, water and waste, **Scope 3** and **Climate contributions**. Open a card to see its fields. Enter values in the displayed unit: an invoice in MWh must not be copied into a kWh field without conversion.

A missing value is not a confirmed zero. Use zero only after checking that no relevant activity or consumption occurred during the period. Explain estimates, exceptions and incomplete coverage in a note.

Live footprint is an ongoing calculation, not confirmation that every source is correct. After a significant edit, check **Summary**. **Scope 1**, **Scope 2** and **Scope 3** have their own boundaries and inputs; do not count the same consumption or transport twice.

Sustainability practices & plans holds practice and policy records. Distinguish a working **Draft** from **Confirmed for reporting**. An attachment alone does not confirm a record.

Digital environmental data management is also in step **4. Practices & plans**. Questionnaire keeps the Yes/No question and **Open** link. After Yes, enter the tool name and its actual purpose in step 4 and use **Attach** for optional Evidence. Existing answers and attachments are reused. **Include description in VSME report** explicitly confirms the current text as supplementary B2 information. It starts off, including for existing projects and imported questionnaires. Changing either detail or the answer requires confirmation again; switching it off retains the text and files. Evidence keeps its separate PDF/ZIP inclusion choices. Using a tool does not award points, complete B2 practices or imply independent verification.

Worksheet

Overview has a second view, **Worksheet**, for reporting years that use the VS 2026 profile, on iPad and Mac (a phone screen is too narrow for a spreadsheet, so iPhone shows Overview only). It is a grid of the same inputs as **Report data**: a value entered in one view appears in the other, for the same year and entity. It lists every input of the workflow steps, including empty ones, on the sheets **Company**, **Practices & strategy**, **Energy**, **Water, waste & nature**, **Workforce** and **Governance**; **All inputs** shows them together. A row the workflow does not offer at the moment stays visible and locked, with the reason in **State**: for example a follow-up question whose answer is No, a disclosure outside the report's scope, or a setting that changes the report scope. Lists of records have their own sheets after the department sheets: subsidiaries, sites, certifications, B2 records, GHG targets, climate risks, pollutants, water sources, waste treatment, material flows and employee countries, one row per record. **Add** at the top adds a record, the bin removes the selected one after a confirmation; each is one Undo step. A sheet the workflow does not offer at the moment (for example subsidiaries of an individual report) is locked with its reason. In a consolidated group report, the **Consolidated group** view of the worksheet has one sheet, **Group decisions**: the reviewed consolidated financial statement (currency, turnover, balance-sheet total, source), the group pay gap, the consolidated C8 sector revenues and the group governance body (C9), each with its **reviewed for reporting** confirmation (Yes/No). Changing a reviewed value clears its confirmation, as in the workflow. Entity inputs are edited in the parent or subsidiary view, and the automatic consolidated results stay read only. The first row of **Company**, **Project name**, renames the project as **Project settings** does. Renaming the company, in the worksheet or the workflow, also renames a project that still carries the previous company name (also with the **DEMO** · prefix or the number of a copy), so a copied project overwritten cell by cell becomes the new company's project; a project name you chose yourself stays. A project always keeps a name.

- The keyboard works as in Excel. The arrow keys, Return (down), Shift+Return (up) and Tab move the selection; the selected row is tinted, its number is highlighted and the column of the selected cell is marked in the header. Typing on a selected cell replaces its value, and the arrow keys then accept it and move. F2, a double-click (double-tap on iPad) or a click into the text edits the existing value: Left and Right move the cursor, and Backspace and Delete edit the text. Return accepts and moves down, Tab accepts and moves to the next input, Escape or  cancels without writing anything. On a selected cell, Backspace starts an empty entry (nothing changes until you accept it) and Delete clears the value. A click selects at once; it never waits for a possible double-click. Each accepted cell is one Undo step; moving between steps or views is not an Undo step.
- Rows shown in green belong to workflow cards that a Yes answer in **Questionnaire** frames in green, so you see in the table what to fill in. The status line counts them.
- **Only rows to fill** shows the green rows that are still empty (or hold unfinished text). The list stays fixed while you fill it, so a row never disappears under you; the status line shows how many are entered. Switch it off and on to refresh the list.
- The small **A** and large **A** buttons at the top make the text smaller or larger, up to two and a half times the normal size. They change the app's text size, the same setting as **App settings** → **Text size** and Cmd+ / Cmd–, so the whole app follows. Rows and columns grow with the text; the bars above and below the grid stop at 150 %, so rows stay on screen at the largest sizes. The size is kept for your next visit.

- Long text opens a multi-line editor. **Accept** writes it as one Undo step; **Cancel** or Escape writes nothing.
- Long input titles wrap to a second line, which makes only that row taller; a longer title ends with ... and is complete in the address bar. A cell with a long list of choices, such as **Country**, opens a list with a search field; short lists open a menu.
- Invalid text is never saved. The cell keeps it marked **Invalid – not saved** until you correct or cancel it; for VS 2026 number fields the same text is shown in the workflow field, also after you leave **Report data** and return.
- Typing 0 does not confirm a zero. **Confirm an actual zero** is a separate action, as in the workflow card.
- Copy a range with Cmd+C, the right-click menu, or on iPad the edit menu that a second tap on the selected cell opens. Paste one column into column D: the whole block is checked as the resulting data and applied as one Undo step, or not at all. Blank pasted cells over entered values need a choice to keep or clear them; pasted zeros stay unconfirmed; a locked row rejects the paste.
- **Open in workflow** opens the card with the factor, evidence and expert details. Factors are shown with their default or user value but are not edited in the worksheet, and automatic consolidated group results are read only.
- The status line shows **Saved on this device** only after the local write that contains the change has completed. Synchronisation to other devices follows separately.

5. Evidence: supporting your data

Field names, file counts and **Attach** stay visible throughout Environmental. Expand the evidence group only to see existing document details; **Manage section documents** opens the common Review editor. The separate **Evidence** step remains the central list. **Opening attachment...** indicates local preview preparation, while integrity checks run in the background. In both placement and Review, **Document and export choices** contains the title, note and PDF/ZIP switches. Confirming placement preserves these choices, including for new pending documents. Excluding the original file does not remove reported data, evidence references or full workspace backups.

In two-pane review, opening the onscreen keyboard in the left form reveals the document preview on the right. Editing the right-side title or note does not trigger this move. This only adjusts the layout; it does not analyse the document. The red bin beside a section document opens **Delete attachment** confirmation.

Add evidence through **Attach** beside a field or **Add evidence** in **Evidence**. Depending on the device, choose a file, photograph or scan. Assign it to the correct company, year, section and specific **Linked app fields**.

In **Files & attachments**, find a file using **Search files or sections**. **All files**, **Needs review** and **Confirmed** filter placement status; use the paging arrows for more files. Select an item and check **Placement & review**, beside the list on a wide screen and below it on a narrow screen. **Browse evidence by section** opens the section-based view.

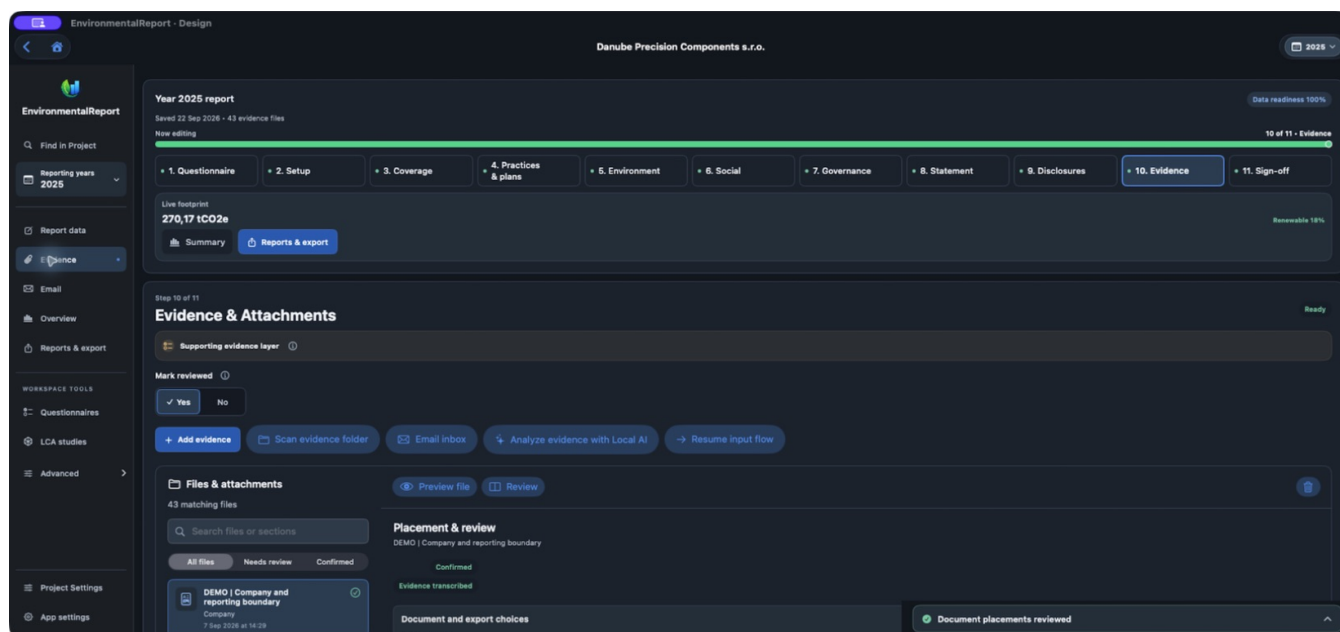
Preview file opens the selected document; **Review** opens the review workspace. In **Placement & review**, set **Section**, **Document type** and the supported fields. **Confirm selected placement** confirms the assignment. **Mark field transcribed** and **Mark evidence complete** record review progress; they do not copy invoice values into the report for you. If placement is uncertain, use **Leave unclassified**.

Check these details for every file:

- **Evidence title:** a useful name, not just an arbitrary filename.
- **Linked field or section** and **Linked app fields:** the value or statement supported.
- **Document type:** the appropriate document category.
- **Evidence note:** period, page, explanation or limitation.
- **Include in PDF appendix** and **Include in ZIP package:** what may be sent to the recipient.

Detailed attachment rows also use icon actions: **Review**, the eye for **Open**, and the red bin for **Remove**. Names remain available to screen readers when only icons are visible. The bin removes the file; it does not merely hide it from one PDF.

In **Evidence review**, compare the document with the source field. Do not treat a document from another period, an unreadable scan or an unchecked automatic classification suggestion as proof of correctness. Importing an attachment does not confirm all report data.



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

Before export, exclude content the recipient should not receive. Check the evidence inclusion settings and inspect the generated package before sharing it.

6. Email and attachments

Email connects received messages and attachments with reporting work. Add an account using the app's native form. Choose the provider, enter the required information, use **Test secure connection**, then **Save**. Sign-in and sending depend on the provider and account configuration.

Follow the form's instructions for a password or token. Do not send credentials to an agent or put them in project notes. If the connection cannot be configured, you can import a saved **.eml** file.

Before opening the provider's website, the app saves non-secret setup progress on this device. If the app restarts while you are in the browser, Email and the form resume after the workspace opens. Paste the generated password again and repeat the connection test; a restart does not require generating a new password. **Cancel** discards the unfinished setup. An already saved account is reopened without creating a duplicate; use Refresh if its initial download was interrupted.

Check each message's sender, date, project and year. Select the specific attachments to use as Evidence and link them to fields. Viewing a message does not mean all its attachments have been accepted as evidence.

Refresh fetches messages on an explicit request; do not assume continuous background synchronisation. Opening a live message may mark it as read at the provider. The app is not a complete email-client replacement.

For **New message**, **Reply**, **Reply all**, **Forward** or **Send request**, review recipients, subject, body and attachments. The user must confirm sending. Server acceptance is not proof of delivery or of the recipient reading the message.

Open **Email > Sent** to inspect outgoing messages recorded by this app on this device. On iPhone, choose Sent from **Mailboxes**; on iPad/Mac use the mailbox bar. Search by recipient, subject, attachment name or project. The detail shows To/Cc/Bcc, preparation and sending timestamps, retained content and attachment names, sizes and SHA-256 fingerprints. Opening it checks only that message and its attachment bytes, without making another copy of the inbox.

Distinguish **Prepared**, **Send started**, **Send failed** and **Accepted by provider**. An interrupted or failed attempt is not confirmation that nothing arrived: check the provider before resending. **Conversation** opens locally available replies and their original messages using Message-ID and In-Reply-To headers. Earlier References are listed separately. Missing or ambiguous headers are not guessed from the subject. Messages sent through another app's share sheet are not captured here; Sent is not the provider's complete mailbox or proof of delivery, reading or sender identity.

7. Reviewing and exporting

Open **Summary** before exporting. Check the company, year, Scope results, missing data, warnings and review status. A completion percentage is not external verification. Resolve blocking issues and explain significant limitations.

In **Reports & export**, choose the output for your purpose:

- **VSME report**: the main PDF report.
- **VSME + evidence**: the report with selected supporting evidence.
- **VSME package**: the legacy EFRAG Digital Template 1.3.0 mapping package; it does not claim VS 2026 digital-template or validated XBRL conformity.
- **GHG inventory** or **Carbon footprint**: an emissions output within its stated scope.
- **Supplier package**: a package for exchanging data with a buyer.
- **Calculation review**: internal calculation workpapers (PDF index, XLSX and CSV), without a provider or order. Independent review is a separate trusted-provider action; these workpapers do not submit a report or change its review status.

Each card shows how complete its content is. The **VSME report** percentage counts report content only; missing supporting evidence is listed separately as items to review and never halves a complete report. **VSME + evidence** scales the report percentage by how much evidence is attached. GHG cards count what is actually present, such as quantified sources and both Scope 2 methods.

Choose **Output language** and check the relevant card's readiness. The app and output language menus offer English and French. Choosing a manual language does not change those settings.

The screen remains browsable while local evidence and report-status checks run. Export becomes available after the current checks and prerequisites are satisfied. Local project opening needs no internet; unopened documents are authenticated when accessed, not all loaded at startup.

During generation, follow the current-stage description. The output is complete only after successful completion. In **Saved reports**, open, share or save the finished file. Before handover, open that exact PDF and check the cover, year, results and attachments.

For a ZIP, **Open package** first shows local loading, integrity checking and unpacking progress. When **Package ready to open** appears, press the enabled **Open package** button to browse its files. You can close the panel while it prepares; the saved original stays unchanged.

A PDF is a fixed record of the export time. Correct data in the app and create a new export. An earlier PDF does not update itself.

Create Audit Ready PDF is a separate, confirmed decision. For that reporting year, it establishes a baseline and change-tracking mode. Data remains editable, but future report PDFs must retain Audit Ready and the change log. This is not independent verification. Read the detailed guide and the app's warning before confirming.

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**, its value, source and year, and quantity × factor = result. Explicit zeros share one **Reported as zero** line; unreported sources are left out. Totals add one sum line, calculated before rounding, so a displayed total can differ from its rounded parts in the last digit. The **Methodology** page explains the shared rules; Annex A keeps only additional assumptions and full sources that are 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.

8. Settings and safe working

Use **App settings** for application settings and **Project Settings** for the open project. When changing the year or scope, check which report the change affects. A new year does not automatically confirm old data.

App settings → **Text size** makes all text in the app smaller or larger, from 85 % to two and a half times the normal size, including the worksheet. It applies on top of the text size set for the device, so a larger system text size and a larger app text size combine. On a keyboard, Cmd+ makes the text larger, Cmd- smaller and Cmd0 returns to the actual size (on the Mac also in the **View** menu). With larger text the side menu becomes wider and tiles become fewer and wider; when a window is too narrow for both the menu

and the work area, the menu moves behind the menu button, as in a narrow window. The size is kept for your next visit; it changes only what you see, never the reports or exports.

Backup & Recovery provides a separate backup. Choose a destination available to the device, run the backup and check its result and verification. Synchronisation does not replace an independent backup. Restore only after identifying the correct backup and reading the operation's impact.

Workspace & security manages security and synchronisation options. An authorised user confirms access, unlocking and pairing in the app. Copying folders or sending keys is not a substitute for pairing.

Connect another device in six steps

Start with both devices nearby. Use the same iCloud account for later synchronisation. On the device with your projects, activate the encrypted workspace if needed and store its recovery key safely. Never share that recovery key for pairing. Choose the task that says your projects are **on this device** there, and the task that says they are **on another device** on the new device.

1. **Device with projects:** create the invitation QR/file.
2. **New device:** scan or open the invitation.
3. **Both devices:** show or return the new device's signed request; scan/open it on the device with projects.
4. **Device with projects:** check the device name and fingerprint, then approve.
5. **Both devices:** share the encrypted approval file to the new device. Open it there, enter the comparison code shown on the approving device and choose **Verify code and join**. Wait until the projects open. On the original device, confirm **I can see the projects on the new device** only after checking them.
6. **Both devices:** use **Refresh** on the original device and then on the new one. Check the actual status on each device. Pairing and local opening do not themselves confirm that later changes have synchronised.

You can go back to the task menu without losing the current in-memory pairing steps. An expired invitation must be replaced; do not bypass code verification. The guide never chooses a conflicting version for you. Open **Sync status & conflicts** if a conflict is reported. Existing local projects on the joining device are retained separately, not automatically merged into the transferred workspace.

When using multiple devices, distinguish local saving from transfer. Use the available **Refresh** action and inspect the actual result, error or conflict. On iPhone/iPad, pulling the list may first reveal an explicit Refresh action. A successful local save does not confirm receipt on the other device. Not all conflicts can be resolved automatically.

9. Troubleshooting

Situation	What to check
A returned PDF did not provide the expected answers	Correct file, fillable fields, company, year and import result; then answers awaiting review.
A value is missing or a result is unexpected	Unit, period, boundaries, confirmed zero, factor and possible double counting.
The report is not ready	Open the specific warning in Summary or the export card. Attachment count alone is insufficient.
Changes are absent on another device	Check transfer status and errors on both devices; do not blindly repeat edits to the same value.
A file is read-only or an integrity issue appears	Stop writing. Use supported diagnostics/recovery; do not delete system project files. A save stopped because the app was closed or terminated is recognised on the next start and does not lock the workspace; only changes the app did not make do.
A typed number seems not to be saved	Valid edits are saved after a short typing pause or when you leave the field. Unfinished or invalid text stays visible and is never saved as zero; clear an optional field to leave it unreported, or enter 0 to report zero.
A summary or preview shows a progress indicator	Results, demo copies and blank PDFs are prepared in the background. Wait for it to finish; no placeholder zeros are shown meanwhile.
You need the guide outside the app	Use Share PDF. Text, illustrations and PDF are already bundled; no website or emailed attachment is needed.

10. Before handover

1. Confirm the company, year, period and scope.
2. Review answers and describe uncertainties openly.
3. Support significant data with readable, relevant evidence.
4. Check units, Scope results and missing values.
5. Select the correct output and permitted attachments.
6. Open and visually review the final PDF or ZIP.
7. Confirm the recipient and retain your own copy of the delivered output.

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.

Step	Work to complete
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.
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.