

# All Company Data Questionnaire

Environmental Client Questionnaire • Country

## Company identification

VS 2026 • B1 • Company identification

Green • all companies

### Company name

Enter or correct your company's name here. It will also be used in Setup.

Data owner: Accounting / finance

VS 2026 • B1 • 27(e)(vi)

Green • all companies

### Country

Enter your company's main country using its name or two-letter country code.

Data owner: Accounting / finance

VS 2026 • B1 • Company identification

Green • all companies

### Reporting year

Enter the four-digit reporting year. The app supports years with available emission factors; a return must match the selected reporting year.

Data owner: Accounting / finance

# All Company Data Questionnaire

Environmental Client Questionnaire • Country

## Report scope

Does your company have more than 10 employees?

☐ Yes ☐ No

If Yes, answer all green, orange and yellow questions and leave the next two choices blank. If No (10 employees or fewer), use the next two choices to decide which coloured questions you also answer.

Include energy and emissions?

☐ Yes ☐ No

Also include water and waste?

☐ Yes ☐ No

## Which questions to answer

- ☐ Green: every company answers these questions.
- ☐ Orange: energy and emissions. Answer them if your company has more than 10 employees, or if you ticked Yes for "Include energy and emissions?".
- ☐ Yellow: water and waste. Answer them if your company has more than 10 employees, or if you ticked Yes for "Also include water and waste?".
- ☐ Blue: optional. Answer only the topics a bank or customer asks for, or that your company wants to report.

Tick Not relevant when a question does not apply to your company, for example the subsidiaries question in a report for one company only.

## How to complete this questionnaire

Enter the company name, country and reporting year on the first page. For all other questions, tick Yes, No or Not relevant and leave unknown answers blank. Detailed values and documents are entered later in EnvironmentalReport. Legal form, NACE code, balance sheet total, turnover, reporting period, employees by gender, the report module and the management sign-off are entered directly in EnvironmentalReport and are not asked here. For accidents, fatalities, corruption convictions or fines, and training, No explicitly confirms zero. Existing nonzero values are retained for review.

**Full questionnaire: 76 questions (3 company-information fields and 73 other questions).**  
**Question bank: ER-QUESTION-BANK-2.2. No company answers are prefilled.**

# All Company Data Questionnaire

Environmental Client Questionnaire • Country

## 01. Basis for preparation

VS 2026 • B1 • 27(c)

Green • all companies

**Does this report cover only your company, without subsidiaries or other companies?**

Individual or consolidated report

Choose No if one combined report should also cover subsidiaries or other companies.

Data owner: Accounting / finance

☐ Yes ☐ No ☐ Not relevant

VS 2026 • B1 • 27(e)(v)

Green • all companies

**Does your company have employees on its payroll?**

Number of employees

Choose No only if nobody is employed, for example when the owner runs the company alone.

Data owner: HR / payroll

☐ Yes ☐ No ☐ Not relevant

VS 2026 • B1 • 27(b), 22

Green • all companies

**Does your company need to leave out any legally protected or confidential information?**

Omitted disclosures

Data owner: Management / owner

☐ Yes ☐ No ☐ Not relevant

VS 2026 • B1 • 27(d)

Green • all companies

**Group report only: does the report include subsidiaries whose names and registered addresses must be listed?**

Subsidiaries and registered addresses

Tick Not relevant if this report covers only your company.

Data owner: Accounting / finance

☐ Yes ☐ No ☐ Not relevant

# All Company Data Questionnaire

Environmental Client Questionnaire • Country

## 01. Basis for preparation (continued)

VS 2026 • B1 • 27(e)(vi)

Green • all companies

**Does your company keep important machinery, vehicles or stock at a location that is not one of its sites?**

Location of significant assets

Data owner: Accounting / finance

☐ Yes ☐ No ☐ Not relevant

VS 2026 • B1 • 27(e)(vii)

Green • all companies

**Does your company work from more than one address, for example a second office, workshop, warehouse or plant?**

Sites and geolocation

The main address always counts as a site. Choose Yes if further sites must be listed.

Data owner: Operations / facilities

☐ Yes ☐ No ☐ Not relevant

VS 2026 • B1 • 28

Green • all companies

**Does your company hold any sustainability-related certifications or labels?**

Sustainability certifications and labels

Data owner: Environmental management

☐ Yes ☐ No ☐ Not relevant

VS 2026 • B1 • 14

Green • all companies

**Does your company have earlier reports or previous-year figures to compare with?**

Comparative information

Data owner: Accounting / finance

☐ Yes ☐ No ☐ Not relevant

# All Company Data Questionnaire

Environmental Client Questionnaire • Country

## 02. Practices, policies and targets

VS 2026 • B2 • 29(a), 30

Green • all companies

**Does your company have practices that support a more sustainable economy?**

Sustainability practices

Data owner: Environmental management

☐ Yes ☐ No ☐ Not relevant

VS 2026 • B2 • 29(b), 30

Green • all companies

**Does your company have written rules for environmental or social topics?**

Sustainability policies and public availability

Data owner: Environmental management

☐ Yes ☐ No ☐ Not relevant

VS 2026 • B2 • 29(c), 30

Green • all companies

**Is your company planning initiatives to improve its sustainability performance?**

Future sustainability initiatives

Data owner: Environmental management

☐ Yes ☐ No ☐ Not relevant

VS 2026 • B2 • 29(d)

Green • all companies

**Has your company set targets to monitor progress on its sustainability policies?**

Policy monitoring targets

Data owner: Environmental management

☐ Yes ☐ No ☐ Not relevant

# All Company Data Questionnaire

Environmental Client Questionnaire • Country

## 02. Practices, policies and targets (continued)

VS 2026 • B2 • 31

Green • all companies

Would you like to add more detail about your company's sustainability practices, policies and targets?

Detailed practices and policy disclosure

Data owner: Environmental management

☐ Yes ☐ No ☐ Not relevant

## 03. Energy and greenhouse gases

VS 2026 • B3 • 32 remainder/table

Orange • energy and emissions

Can your company identify how much purchased energy comes from renewable sources?

Renewable and non-renewable energy

Data owner: Accounting / finance

☐ Yes ☐ No ☐ Not relevant

## 03. Energy and greenhouse gases — activity screening

VS 2026 • B3 • 32–33 • Activity screening

Orange • energy and emissions

Does your company buy electricity?

Purchased electricity

If yes, electricity invoices or the supplier's annual statement will be needed later.

Data owner: Accounting / finance

☐ Yes ☐ No ☐ Not relevant

VS 2026 • B3 • 32–33 • Activity screening

Orange • energy and emissions

Does your company buy certified renewable electricity or have a supplier electricity certificate?

Renewable electricity certificate

Examples: Guarantees of Origin, green electricity certificate, or supplier statement.

Data owner: Accounting / finance

☐ Yes ☐ No ☐ Not relevant

# All Company Data Questionnaire

Environmental Client Questionnaire • Country

## 03. Energy and greenhouse gases — activity screening (continued)

VS 2026 • B3 • 32–33 • Activity screening

Orange • energy and emissions

**Does your company generate its own electricity, for example with solar panels?**

Own electricity generation

If yes, meter, inverter, generator or production records will be needed later.

Data owner: Operations / facilities

☐ Yes ☐ No ☐ Not relevant

VS 2026 • B3 • 32–33 • Activity screening

Orange • energy and emissions

**Does your company send own generated electricity back to the grid or sell it to another party?**

Electricity exported / sold

If yes, export meter data, the grid operator's settlement or sale invoices, and any certificates of origin will be needed later.

Data owner: Accounting / finance

☐ Yes ☐ No ☐ Not relevant

VS 2026 • B3 • 32–33 • Activity screening

Orange • energy and emissions

**Does your company buy steam, district heating, cooling, or another supplied energy service?**

Purchased heat / cooling

Choose yes when another supplier provides heat, steam, cooling, or similar energy.

Data owner: Accounting / finance

☐ Yes ☐ No ☐ Not relevant

VS 2026 • B3 • 32–33 • Activity screening

Orange • energy and emissions

**Does your company use natural gas for heating or production?**

Natural gas

If yes, gas invoices or the supplier's annual statement will be needed later.

Data owner: Accounting / finance

☐ Yes ☐ No ☐ Not relevant

# All Company Data Questionnaire

Environmental Client Questionnaire • Country

## 03. Energy and greenhouse gases — activity screening (continued)

VS 2026 • B3 • 32–33 • Activity screening

Orange • energy and emissions

**Does your company use heating oil, LPG or diesel in buildings or machines?**

Other fuel outside vehicles

If yes, collect delivery notes or supplier invoices. Confirm an actual zero only in the specific quantity field; No is an applicability answer.

Data owner: Accounting / finance

☐ Yes ☐ No ☐ Not relevant

VS 2026 • B3 • 32–33 • Activity screening

Orange • energy and emissions

**Does your company have air-conditioning, a heat pump or refrigeration?**

Cooling equipment

If yes, service records showing any refrigerant refill or leakage will be needed later.

Data owner: Operations / facilities

☐ Yes ☐ No ☐ Not relevant

VS 2026 • B3 • 32–33 • Activity screening

Orange • energy and emissions

**Does your company burn or use biomass, wood chips, biogas, biofuel, landfill gas, or similar biological fuel?**

Biogenic fuel

If yes, the quantities burned or used will be needed later. Biogenic CO<sub>2</sub> is reported separately from the main footprint.

Data owner: Operations / facilities

☐ Yes ☐ No ☐ Not relevant

VS 2026 • B3 • 32–33 • Activity screening

Orange • energy and emissions

**Does your company have measured emissions or an emissions calculation prepared by a specialist?**

Measured emissions

Examples include sensor-based wastewater treatment emissions, site-specific process calculations, or supplier-certified footprint add-ons.

Data owner: Technical / reporting review

☐ Yes ☐ No ☐ Not relevant

# All Company Data Questionnaire

Environmental Client Questionnaire • Country

## 03. Energy and greenhouse gases — activity screening (continued)

VS 2026 • B3 • 32–33 • Activity screening

Orange • energy and emissions

**Does your company have company cars, vans or forklifts?**

Company vehicles

If yes, fuel-card statements, fuel receipts, lease reports or charging logs will be needed later.

Data owner: Accounting / finance

☐ Yes ☐ No ☐ Not relevant

## 04. Pollution

VS 2026 • B4 • 34

Green • all companies

**Does your company report air, water or soil pollution to an authority or track it in an environmental management system?**

Air, water and soil pollutants

Data owner: Environmental management

☐ Yes ☐ No ☐ Not relevant

## 05. Biodiversity

VS 2026 • B5 • 35

Green • all companies

**Are any of your company's sites in or next to a protected nature area?**

Sites in or near biodiversity-sensitive areas

Data owner: Environmental management

☐ Yes ☐ No ☐ Not relevant

## 06. Water

VS 2026 • B6 • 36

Yellow • water and waste

**Does your company pay water bills or use its own well?**

Total water withdrawal

Data owner: Accounting / finance

☐ Yes ☐ No ☐ Not relevant

# All Company Data Questionnaire

Environmental Client Questionnaire • Country

## 06. Water (continued)

VS 2026 • B6 • 37 second sentence

Yellow • water and waste

**Does your company operate at any sites in areas of water stress?**

Water consumption at water-stressed sites

Data owner: Environmental management

☐ Yes ☐ No ☐ Not relevant

VS 2026 • B6 • 37 first sentence

Yellow • water and waste

**Does your company use significant amounts of water in production?**

Production water consumption

Data owner: Operations / facilities

☐ Yes ☐ No ☐ Not relevant

## 07. Resources, circular economy and waste

VS 2026 • B7 • 39(a)

Yellow • water and waste

**Does your company produce waste or pay for waste collection?**

Waste generated

Data owner: Operations / facilities

☐ Yes ☐ No ☐ Not relevant

VS 2026 • B7 • 39(b) • Supplementary waste treatment

Yellow • water and waste

**Does your company sort waste for recycling?**

Waste handling

Choose yes if waste is separated, for example paper, plastics, metal or glass, or if the waste contractor reports recycling or recovery.

Data owner: Operations / facilities

☐ Yes ☐ No ☐ Not relevant

# All Company Data Questionnaire

Environmental Client Questionnaire • Country

## 07. Resources, circular economy and waste (continued)

VS 2026 • B7 • 38 first sentence

Yellow • water and waste

**Does your company try to reuse, repair or save materials?**

Circular economy principles

Data owner: Operations / facilities

☐ Yes ☐ No ☐ Not relevant

VS 2026 • B7 • 38 same first sentence

Yellow • water and waste

**Can your company describe how it reuses, repairs or saves materials?**

Application of circular economy principles

Data owner: Operations / facilities

☐ Yes ☐ No ☐ Not relevant

VS 2026 • B7 • 39(c)

Yellow • water and waste

**Does your company use significant amounts of materials in its operations?**

Annual material mass flows

Data owner: Procurement / sales / logistics

☐ Yes ☐ No ☐ Not relevant

## 08. Workforce

VS 2026 • B8 • 40(a)

Green • all companies

**Does your company employ anyone on a temporary (fixed-term) contract?**

Employees by contract type

Data owner: HR / payroll

☐ Yes ☐ No ☐ Not relevant

# All Company Data Questionnaire

Environmental Client Questionnaire • Country

## 08. Workforce (continued)

VS 2026 • B8 • 40(c)

Green • all companies

**Does your company employ people in more than one country?**

Employees by country of employment

Data owner: HR / payroll

☐ Yes ☐ No ☐ Not relevant

## 09. Health and safety

VS 2026 • B9 • 41(a)

Green • all companies

**Did anyone at your company have a work accident this year that had to be recorded?**

Recordable work-related accidents

Operations / facilities can obtain these records from the company's occupational health and safety service or external safety specialist.

Data owner: Operations / facilities

☐ Yes ☐ No ☐ Not relevant

VS 2026 • B9 • 41(b)

Green • all companies

**Did any employees at your company die because of a work-related accident or illness during the reporting year?**

Fatalities from work-related accidents and ill health

Operations / facilities can obtain these records from the company's occupational health and safety service or external safety specialist.

Data owner: Operations / facilities

☐ Yes ☐ No ☐ Not relevant

## 10. Remuneration and training

VS 2026 • B10 • 42(d)

Green • all companies

**Did employees at your company receive any training this year?**

Average annual training hours per employee

Data owner: HR / payroll

☐ Yes ☐ No ☐ Not relevant

# All Company Data Questionnaire

Environmental Client Questionnaire • Country

## 10. Remuneration and training (continued)

VS 2026 • B10 • 42(a)

Green • all companies

**Do all employees at your company earn at least the minimum wage?**

Applicable minimum wage

Data owner: HR / payroll

☐ Yes ☐ No ☐ Not relevant

VS 2026 • B10 • 42(b)

Green • all companies

**Is your company required by law to report the difference between women's and men's pay?**

Legally required gender pay gap

HR/payroll provides the figures. An optional legal contact can confirm whether a reporting duty applies; management coordinates this check when no legal contact is assigned.

Data owner: HR / payroll

☐ Yes ☐ No ☐ Not relevant

VS 2026 • B10 • 42(c)

Green • all companies

**Are any employees covered by a collective agreement or represented by a union or works council?**

Collective bargaining coverage

Data owner: HR / payroll

☐ Yes ☐ No ☐ Not relevant

## 11. Corruption and bribery

VS 2026 • B11 • 43

Green • all companies

**Was your company fined or convicted for bribery or corruption this year?**

Corruption and bribery convictions

Data owner: Management / owner

☐ Yes ☐ No ☐ Not relevant

# All Company Data Questionnaire

Environmental Client Questionnaire • Country

## 90. Supplementary information

Supplementary Blue • optional

**Does your company use digital tools to manage ESG data, reporting, evidence, targets or actions?**

Digital ESG tools

Examples include ESG data platforms, reporting software, evidence repositories, target dashboards or action trackers. A Yes answer identifies use only; it does not show that the system is complete, controlled, audited or effective.

Data owner: Accounting / finance

☐ Yes ☐ No ☐ Not relevant

Supplementary Blue • optional

**Does water come from more than one source, such as mains water, well water, rainwater, or process water?**

Water sources

Choose yes if more than one source should be separated in the app.

Data owner: Operations / facilities

☐ Yes ☐ No ☐ Not relevant

Supplementary Blue • optional

**Does any waste require special handling as hazardous waste?**

Hazardous waste

Examples can include oils, chemicals, contaminated materials, batteries, or regulated waste.

Data owner: Operations / facilities

☐ Yes ☐ No ☐ Not relevant

# All Company Data Questionnaire

Environmental Client Questionnaire • Country

## 90. Supplementary information (continued)

Supplementary

Blue • optional

**Does your company maintain documented emergency procedures for water-related incidents such as leaks, spills, flooding, contamination or supply interruption?**

Water emergency procedures

Examples include water leaks, contaminated fire water or other spills, flooding, supply interruption and contamination. A Yes answer does not establish preparedness, compliance or tested effectiveness.

Data owner: Operations / facilities

☐ Yes ☐ No ☐ Not relevant

Supplementary

Blue • optional

**Has your company bought carbon credits, removal certificates, or other climate contribution certificates?**

Climate certificates

These are shown separately and are not deducted from the company footprint.

Data owner: Accounting / finance

☐ Yes ☐ No ☐ Not relevant

Supplementary

Blue • optional

**Does your company have basic workplace health and safety rules or procedures?**

Health and safety rules

Examples: safety instructions, workplace rules, risk assessment, or training records.

Data owner: Operations / facilities

☐ Yes ☐ No ☐ Not relevant

Supplementary

Blue • optional

**Does your company have written rules or a policy against bribery and corruption?**

Anti-corruption rules

Choose yes if a policy, code of conduct, internal rule, or similar document exists.

Data owner: Management / owner

☐ Yes ☐ No ☐ Not relevant

# All Company Data Questionnaire

Environmental Client Questionnaire • Country

## 90. Supplementary information (continued)

Supplementary Blue • optional

**Can management confirm that no child labour or forced labour is used in the company?**

Labour-law compliance

This is a management confirmation that the company follows applicable law.

Data owner: Management / owner

☐ Yes ☐ No ☐ Not relevant

Supplementary Blue • optional

**Has management committed the company to following environmental law and employment law?**

Legal compliance commitment

Choose yes if management confirms this general commitment.

Data owner: Management / owner

☐ Yes ☐ No ☐ Not relevant

Supplementary Blue • optional

**Would you like to include a short management statement about ESG approach or future improvements?**

Management statement

Choose yes if management wants a short narrative statement in the final report.

Data owner: Management / owner

☐ Yes ☐ No ☐ Not relevant

Supplementary Blue • optional

**Do customers, banks, or suppliers require any extra PDFs or statements to be attached?**

Extra attachments

Choose yes if there are customer-specific documents, statements, or certificates to add.

Data owner: Accounting / finance

☐ Yes ☐ No ☐ Not relevant

# All Company Data Questionnaire

Environmental Client Questionnaire • Country

## 90. Supplementary information (continued)

Supplementary

Blue • optional

**Will an external adviser or reviewer check your company's report?**

External review

Choose yes if reviewer details should be added later.

Data owner: Accounting / finance

☐

Yes

☐

No

☐

Not relevant

# All Company Data Questionnaire

Environmental Client Questionnaire • Country

## Optional additions to your report

Optional: choose a broader report or tick individual topics below. Leaving this section blank keeps the existing report choice. Enter detailed values later in the app.

- ☐ Basic report only
- ☐ Basic report with the additions I tick below
- ☐ Full Basic and Comprehensive report (Option B)

Choose company size to determine the value-chain cap.

### ☐ Energy consumption and renewable share · VS 2026 B3 32 first sentence

Requested by: ☐ Bank ☐ Customer ☐ Both ☐ Own choice

### ☐ Scope 1 and location-based Scope 2 emissions · VS 2026 B3 33(a)

Requested by: ☐ Bank ☐ Customer ☐ Both ☐ Own choice

### ☐ Water withdrawal and consumption · VS 2026 B6 36

Requested by: ☐ Bank ☐ Customer ☐ Both ☐ Own choice

### ☐ Circular economy principles · VS 2026 B7 38 first sentence

Requested by: ☐ Bank ☐ Customer ☐ Both ☐ Own choice

### ☐ Waste and recycling or reuse · VS 2026 B7 39(a)

Requested by: ☐ Bank ☐ Customer ☐ Both ☐ Own choice

### ☐ Annual material mass flows · VS 2026 B7 39(c)

Requested by: ☐ Bank ☐ Customer ☐ Both ☐ Own choice

# All Company Data Questionnaire

## Environmental Client Questionnaire • Country

### ☐ Significant products and services • VS 2026 C1 46(a)

Requested by: ☐ Bank ☐ Customer ☐ Both ☐ Own choice

### ☐ Significant markets • VS 2026 C1 46(b)

Requested by: ☐ Bank ☐ Customer ☐ Both ☐ Own choice

### ☐ Main business relationships • VS 2026 C1 46(c)

Requested by: ☐ Bank ☐ Customer ☐ Both ☐ Own choice

### ☐ Sustainability-related strategy • VS 2026 C1 46(d)

Requested by: ☐ Bank ☐ Customer ☐ Both ☐ Own choice

### ☐ Detailed practices, targets and accountable senior level • VS 2026 C2 47

Requested by: ☐ Bank ☐ Customer ☐ Both ☐ Own choice

### ☐ GHG reduction targets • VS 2026 C3 53(a–e)

Requested by: ☐ Bank ☐ Customer ☐ Both ☐ Own choice

### ☐ Climate transition plan and planned adoption • VS 2026 C3 54

Requested by: ☐ Bank ☐ Customer ☐ Both ☐ Own choice

### ☐ Climate risks, adaptation and potential effects • VS 2026 C4 56(a)

Requested by: ☐ Bank ☐ Customer ☐ Both ☐ Own choice

# All Company Data Questionnaire

## Environmental Client Questionnaire • Country

### ☐ Employee turnover rate • VS 2026 C5 58

Requested by: ☐ Bank ☐ Customer ☐ Both ☐ Own choice

### ☐ Female-to-male management ratio • VS 2026 C5 59

Requested by: ☐ Bank ☐ Customer ☐ Both ☐ Own choice

### ☐ Self-employed and agency workers • VS 2026 C5 60

Requested by: ☐ Bank ☐ Customer ☐ Both ☐ Own choice

### ☐ Own-workforce human rights policy • VS 2026 C6 61(a)

Requested by: ☐ Bank ☐ Customer ☐ Both ☐ Own choice

### ☐ Own-workforce complaints mechanism • VS 2026 C6 61(c)

Requested by: ☐ Bank ☐ Customer ☐ Both ☐ Own choice

### ☐ Confirmed own-workforce human rights incidents • VS 2026 C7 62(a)(i–v)

Requested by: ☐ Bank ☐ Customer ☐ Both ☐ Own choice

### ☐ Confirmed value-chain and other stakeholder incidents • VS 2026 C7 62(c) first sentence

Requested by: ☐ Bank ☐ Customer ☐ Both ☐ Own choice

### ☐ Revenues from specific sectors • VS 2026 C8 63(a)

Requested by: ☐ Bank ☐ Customer ☐ Both ☐ Own choice

# All Company Data Questionnaire

Environmental Client Questionnaire • Country

☐ Female-to-male governance body ratio • VS 2026 C9 64

Requested by: ☐ Bank ☐ Customer ☐ Both ☐ Own choice

## Optional appendix - Significant products and services

VS 2026 • C1 • 46(a)

Blue • optional

### Can you describe your company's significant products and services?

Significant products and services

Management: describe the main products and services for this reporting year. Supporting evidence is optional.

Data owner: Procurement / sales / logistics

☐ Yes ☐ No ☐ Not relevant

## Optional appendix - Significant markets

VS 2026 • C1 • 46(b)

Blue • optional

### Can you describe your company's significant markets?

Significant markets

Management: describe the important customer groups and geographic markets. Supporting evidence is optional.

Data owner: Procurement / sales / logistics

☐ Yes ☐ No ☐ Not relevant

## Optional appendix - Main business relationships

VS 2026 • C1 • 46(c)

Blue • optional

### Can you describe your company's main business relationships?

Main business relationships

Management: describe key suppliers, customers and other important relationships without disclosing protected contractual details.

Data owner: Procurement / sales / logistics

☐ Yes ☐ No ☐ Not relevant

# All Company Data Questionnaire

Environmental Client Questionnaire • Country

## Optional appendix - Sustainability-related strategy

VS 2026 • C1 • 46(d)

Blue • optional

**Would you like to describe your company's sustainability-related strategy?**

Sustainability-related strategy

Management: optionally describe sustainability-related elements of the strategy. This narrative is outside the customer-request completeness check.

Data owner: Management / owner

☐ Yes ☐ No ☐ Not relevant

## Optional appendix - Detailed practices, targets and accountable senior level

VS 2026 • C2 • 48

Blue • optional

**Has your company assigned a senior person or team to oversee sustainability?**

Accountable senior level

Management may identify the accountable senior level. C2 paragraph 47 descriptions and targets are derived from confirmed B2 records; review those records without entering them again here.

Data owner: Management / owner

☐ Yes ☐ No ☐ Not relevant

## Optional appendix - GHG reduction targets

VS 2026 • C3 • 53(a-e)

Blue • optional

**Has your company set greenhouse gas reduction targets?**

GHG reduction targets

Management: confirm whether targets exist. For each target, provide absolute base-year and target values in tCO<sub>2</sub>e, years, scope coverage and main actions. A calculated base-year suggestion must be reviewed before use; it never overwrites the GHG inventory profile.

Data owner: Management / owner

☐ Yes ☐ No ☐ Not relevant

# All Company Data Questionnaire

Environmental Client Questionnaire • Country

## Optional appendix - Climate transition plan and planned adoption

VS 2026 • C3 • 54–55

Blue • optional

### Does your company have a climate transition plan, or plan to adopt one?

Climate transition plan

Management: first confirm whether the undertaking operates in a high climate-impact sector. The NACE suggestion is not a confirmation. An existing plan may be described; without one, report whether and when it will be adopted where applicable.

Data owner: Management / owner

☐ Yes ☐ No ☐ Not relevant

## Optional appendix - Climate risks, adaptation and potential effects

VS 2026 • C4 • 56(a–d), 57

Blue • optional

### Has your company identified climate-related hazards or transition events?

Climate-related hazards and transition events

Management, supported by operations: confirm applicability, describe risks, exposure, time horizons and adaptation actions. Potential adverse effects and their rating are optional. Document any horizon definitions differing from short: one year; medium: two to five years; long: more than five years.

Data owner: Management / owner

☐ Yes ☐ No ☐ Not relevant

## Optional appendix - Employee turnover rate

VS 2026 • C5 • 58

Blue • optional

### Did any employees leave your company during the reporting year?

Employee turnover rate

HR/payroll: enter departures and average headcount to calculate the rate. Use a directly reported rate only with a documented method. Do not substitute an end-of-year headcount for the annual average.

Data owner: HR / payroll

☐ Yes ☐ No ☐ Not relevant

# All Company Data Questionnaire

Environmental Client Questionnaire • Country

## Optional appendix - Female-to-male management ratio

VS 2026 • C5 • 59

Blue • optional

### Can your company provide the number of women and men in management?

Female-to-male management ratio

HR/payroll may provide female and male management counts. The app calculates female divided by male; it does not calculate a percentage of all managers. A zero male denominator is not a zero ratio.

Data owner: HR / payroll

☐ Yes ☐ No ☐ Not relevant

## Optional appendix - Self-employed and agency workers

VS 2026 • C5 • 60

Blue • optional

### Does your company use agency workers or self-employed people who work only for your company?

Self-employed and agency workers

HR/payroll may report self-employed people without personnel working exclusively for the undertaking and temporary workers supplied by employment agencies. Enter explicit zero counts where confirmed; missing counts are not zero.

Data owner: HR / payroll

☐ Yes ☐ No ☐ Not relevant

## Optional appendix - Own-workforce human rights policy

VS 2026 • C6 • 61(a)

Blue • optional

### Does your company have a code of conduct or human-rights policy for its own workforce?

Own-workforce human rights policy

Management: Yes requires explicit coverage answers for all six topics; specify Other when applicable. An explicit No is valid and does not mean that the policy was independently verified.

Data owner: Management / owner

☐ Yes ☐ No ☐ Not relevant

# All Company Data Questionnaire

Environmental Client Questionnaire • Country

## Optional appendix - Own-workforce complaints mechanism

VS 2026 • C6 • 61(c)

Blue • optional

**Does your company have a complaints-handling mechanism for its own workforce?**

Own-workforce complaints mechanism

Management: answer explicitly. If Yes, describe the mechanism and how workers can use it. Do not include personal complaint details.

Data owner: HR / payroll

☐ Yes ☐ No ☐ Not relevant

## Optional appendix - Confirmed own-workforce human rights incidents

VS 2026 • C7 • 62(a)

Blue • optional

**Were human-rights incidents confirmed in your company's own workforce during this reporting year?**

Confirmed own-workforce human rights incidents

Management and HR: review all five incident categories and describe actions taken where relevant. An explicit No is distinct from an unanswered category. Avoid personal or protected case details.

Data owner: Management / owner

☐ Yes ☐ No ☐ Not relevant

## Optional appendix - Confirmed value-chain and other stakeholder incidents

VS 2026 • C7 • 62(c)

Blue • optional

**Were human-rights incidents confirmed in the value chain or involving other stakeholders during this reporting year?**

Confirmed value-chain and other stakeholder incidents

Management and HR: answer explicitly. If Yes, describe the confirmed incidents without personal or protected case details.

Data owner: Management / owner

☐ Yes ☐ No ☐ Not relevant

# All Company Data Questionnaire

Environmental Client Questionnaire • Country

## Optional appendix - Revenues from specific sectors

VS 2026 • C8 • 63(a-d)

Blue • optional

### Does your company earn revenue from weapons, tobacco, fossil fuels or agricultural chemicals?

Prohibited weapons revenues

Accounting: confirm activity separately for prohibited weapons, tobacco, fossil fuels and chemicals under Division 20.2. Use the reporting currency. Coal, oil and gas amounts must reconcile to fossil-fuel revenue; an overall screening answer does not answer all sectors.

Data owner: Accounting / finance

☐

Yes

☐

No

☐

Not relevant

## Optional appendix - Female-to-male governance body ratio

VS 2026 • C9 • 64

Blue • optional

### Does your company have a governance body?

Female-to-male governance body ratio

Management: confirm whether a governance body exists and provide female and male member counts if it does. The ratio is female divided by male; no body is not applicable and a zero denominator is not a zero ratio.

Data owner: Management / owner

☐

Yes

☐

No

☐

Not relevant

# All Company Data Questionnaire

Environmental Client Questionnaire • Country

## Current-scope workload

Current assignments for the in-scope questions in this file. Estimates cover initial answers and calculated checks; gathering documents can take longer. This is planning information, not approval or completeness.

### Management / owner

6 data questions | 0 calculated reviews | about 15 min

### Accounting / finance

18 data questions | 0 calculated reviews | about 40 min

### HR / payroll

7 data questions | 0 calculated reviews | about 15 min

### Operations / facilities

14 data questions | 0 calculated reviews | about 30 min

### Procurement / sales / logistics

1 data question | 0 calculated reviews | about 5 min

### Environmental management

9 data questions | 0 calculated reviews | about 20 min

### Technical / reporting review

1 data question | 0 calculated reviews | about 5 min