

13- VSME content index.

This index includes the indicators of the European Commission's VSME (Voluntary Sustainability Reporting Standard for SMEs) standard, which Ismael Quesada has taken as a complementary methodological reference to the GRI Standards. Both the indicators of the Basic Module (mandatory for all SMEs that report in this framework) and those of the Complete Module (voluntary, for companies with greater reporting maturity) are presented, along with the report page where each issue is addressed..



Ref. VSME	MODULE	DESCRIPTION OF THE INDICATOR	PAGE
CORE MODULE — Mandatory information for all SMEs			
B1	Basic	Basis for compilation: name, legal form, structure, headquarters, activities, NACE, turnover, balance sheet, geolocation of sites, sustainability certifications	4, 11
B2	Basic	Sustainability practices, policies and initiatives (climate change, pollution, water, biodiversity, circular economy, people, value chain, business conduct)	7, 12
B3	Basic	Energy and GHG emissions: total energy consumption (kWh), Scope 1 and 2 emissions (tCO ₂ eq), GHG emissions intensity	23, 24
B4	Basic	Pollution: discharges and significant emissions to the air, water and soil; Accidental spills	22
B5	Basic	Biodiversity: facilities in or near protected areas or areas of high ecological value	20
B6	Basic	Water: total volume extracted by source, total consumption, discharges, water-stressed areas	22
B7	Basic	Resources and circular economy: used materials (renewable/non-renewable/recycled), waste generated and treated, circular economy principles applied	21, 22
B8	Basic	Workers — general characteristics: number of employees by type of contract, gender and working hours; Workers not employed in own facilities	15
B9	Basic	Workers — health and safety: rate of recordable accidents (per 200,000 hours), fatal accidents, occupational diseases	17
B10	Basic	Workers — remuneration and training: starting salary ratio / SMI, existence of a collective agreement, average hours of training per employee	15, 16
B11	Basic	Business conduct: number of convictions for corruption or bribery, total amount of anti-corruption/anti-bribery fines	12

Ref. VSME	MODULE	DESCRIPTION OF THE INDICATOR	PAGE
FULL MODULE — Voluntary additional information			
C1	Complete	Sustainability strategy: business model, value chain, integration of sustainability into strategy	7, 11
C2	Complete	Stakeholder interests and views: identifying, engaging and managing expectations	4
C3	Complete	GHG reduction targets and climate transition plan: quantitative targets, timeline, reduction measures implemented	24
C4	Complete	Climate risks: identification of physical and transition hazards, time horizon, adaptation actions, potential adverse effects	7, 24
C5	Complete	Additional characteristics of workers: detailed data by age, gender, category; turnover rate; Parental leave	15
C6	Complete	Human Rights Policies and Processes: Code of Conduct for Own Staff (Child Labour, Forced Labour, Human Trafficking, Discrimination, Accident Prevention), Grievance Mechanism	12
C7	Complete	Serious human rights incidents: confirmed incidents in its own workforce and value chain (child labour, forced labour, discrimination), actions underway	12
C8	Complete	Income from controversial activities / exclusion from sustainability indices	9
C9	Complete	Gender diversity in the governing body: number and proportion of women and men on the Board of Directors and senior management	11, 12

