ESG FRONTRUNNERS SESSION 3
webinar: 'Go beyond compliance'

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10 June 2025, Online

Helen Jacobs
Voka

VSME

10 juni 2025
Helen Jacobs - Voka

Achtergrond

Onderzoek mobiliseren en innovatie bevorderen

Omvorming van de EU-economie voor een duurzame toekomst

Versterking van de klimaatambitie van de EU voor 2030 en 2050

Een "zero pollution"-ambitie voor een milieu zonder toxische stoffen

Levering van veilige, betaalbare en schone energie

Behoud en herstel van de ecosystemen en de biodiversiteit

De industrie mobiliseren voor een circulaire en schone economie

"Van boer tot bord": een milieuvriendelijk, gezond en rechtvaardig voedselsysteem

Een groen pact voor Europa

De bouw en de renovatie van hulpbronnen- en energie-efficiënte gebouwen

Versnelde overgang naar intelligente en duurzame mobiliteit

De overgang financieren

Niemand aan zijn lot overlaten (billijke overgang)

De EU als wereldleider

Een Europees pact voor het klimaat

Corporate Sustainability Reporting Directive

Captatie

Dubbele materialiteitsanalyse - bepalen van materiële thema's gebaseerd op impactmaterialiteit en financiële materialiteit

Analyse

KPIs & beleid ontwikkelen met een focus op beschikbaarheid en kwaliteit van data gelinkt aan materiële thema's

Rapportage

Van materiële thema's en gelinkte kwalitatieve en kwantitatieve data in een geconsolideerd rapport

Omnibus I: impAct op CorporAte SustAinAbility Reporting Directive

- Beursgenoteerde bedrijven in de Europese Unie.

- Grote ondernemingen met 2 van de 3 volgende criteria
  - € 25 miljoen balanstotaal
  - € 50 miljoen netto-omzet
  - Gemiddeld 250 werknemers
  - Inclusief niet EU dochterondernemingen

- Ondernemingen buiten de Europese Unie.
  - Een EU netto-omzet >€ 150 miljoen
  - Minstens 1 grote of in de EU beursgenoteerde dochteronderneming hebben

- EU-bedrijven met meer dan 1000 werknemers en een netto wereldwijde omzet van ten minste €450 miljoen

- Niet-EU-bedrijven met een omzet van ten minste €450 miljoen gegenereerd op de Europese markt

- Uitstel van inwerkingtreding met één jaar

Wat met kmo's?

Nood aan aparte standaard

1 **Helder & uniform kader:** antwoord op verwachte wildgroei aan vragenlijsten van grote klanten, partners, banken of investeerders

2 **Vrijwillig:** geen verplichte naleving, maar mogelijkheid om inzicht te krijgen in ESG-beleid en gestructureerd te antwoorden naar partners

3 **Laagdrempelig**: basismodule bedoeld voor allerkleinste spelers, aangevuld met "comprehensive module" voor diepgaandere analyse

4 **Safeguard**: CSRD-plichtige bedrijven mogen in principe niet meer info vragen aan kmo's dan wat in de VSME is opgenomen

VSME

Basic Module

- Instapmodule bedoeld voor alle kmo's

- Minimumeisen rond ESG

- Vooral bedoeld voor ondernemingen met <10 werknemers en/of ondernemingen die net beginnen met het meten en rapporteren van duurzaamheid

Comprehensive module

- Enkel aanvullend op de basic module te gebruiken

- Meer focus op strategie en bredere impact

- Ideaal voor wie verder gevorderd is in duurzaamheidsstrategie en/of onder vorige scope van CSRD zou vallen

VSME

Basic Module

1. General information
- B1- Basis for preparation
- B2 - Practices, policies and future initiatives for transitioning towards a more sustainable economy

2. Environment metrics
- B3 - Energy and greenhouse gas emissions B4
- - Pollution of air, water and soil
- B5 - Biodiversity B6
- - Water
- B7 - Resource use, circular economy and waste management

3. Social metrics
- B8 - Workforce - General characteristics B9
- - Workforce - Health and safety
- B10 - Workforce - Remuneration, collective bargaining and training

4. Governance metrics
- B11 - Convictions and fines for corruption and bribery

Comprehensive module

1. General information
- C1 - Strategy: business model and sustainability-related initiatives
- C2 - Description of practices, policies and future initiatives for transitioning towards a more sustainable economy

2. Environment metrics
- C3 - GHG reduction targets and climate
- transition C4 - Climate risks

3. Social metrics
- C5 - Additional (general) workforce characteristics
- C6 - Additional own workforce information - Human rights policies and processes
- C7 - Severe negative human rights incidents

4. Governance metrics
- C8 - Revenues from certains sectors and exclusion from EU reference benchmarks
- C9 - Gender diversity ratio in the governing body

Meerwaarde van de VSME

1 **Efficiënt**: structurele manier om gegevens te verzamelen en te rapporteren over je duurzaamheidsinspanningen

2 **Inzicht:** door al je kwalitatieve & kwantitatieve data te verzamelen krijg je een beter zicht op je ESG-beleid en waar eventuele risico's zitten

3 **Reputatie**: door op een gestructureerde manier op vragen van partners en financiële instellingen te antwoorden, vergroot je het vertrouwen en blijf je een stapje voor op concurrenten

4 **Groeikansen**: gestructureerd data verzamelen en rapporteren legt verbeterpunten bloot waar je op kan inzetten

Hoe begin ik er aan?

1. Begeleiding
2. Opleiding
3. Templates/tools

Opleiding: Wegwijs in de VSME - de vrijwillige duurzaamheidsrapportagestandaard voor kmo's

WEST-VLAANDEREN

Direct naar: Take-aways van deze opleiding Spreker Voor wie? Praktische info

Wij helpen je op weg

De VSME-standaard telt 66 pagina's tekst, dat kan overweldigend lijken. Daarom hebben VLAIO en het Enterprise Europe Network Vlaanderen een praktische Excel-tool ontwikkeld. Deze tool vertaalt de standaard naar een duidelijke structuur met invulvelden, zodat je stap voor stap jouw eigen duurzaamheidsrapport kan opstellen, volledig in lijn met de VSME.

Download de Excel-tool VSME

Hulp nodig?

Heb je feedback, vragen of loop je vast bij het invullen van de tool? Neem dan gerust contact op met het Enterprise Europe Network Vlaanderen (enterprise.europe@vlaanderen.be). Wij helpen je graag verder.

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The **VSME Digital Template** and **XBRL Taxonomy** are intended to enable digital sustainability reporting in accordance with the **Voluntary Sustainability Reporting Standard for non-listed SMEs (VSME)**, which was submitted as technical advice to the European Commission (EC) on 17 December 2024.

The VSME Standard has been developed for use by non-listed SMEs, including micro-enterprises, and has not been tested for use by larger and more complex companies (i.e. those with more than 250 employees). The work of the **VSME Ecosystem**, including the Digital Template and XBRL Taxonomy, aims to support **companies with fewer than 250 employees** in applying the VSME Standard by standardising the custom questionnaires that many currently face.

The **VSME Digital Template** and **XBRL Taxonomy** form part of the fifth deliverable, **"VSME Support Guides"**, and were developed in response to feedback from preparers and users during the public consultation on the VSME Exposure Draft, which took place from 22 January to 21 May 2024. In April 2025, the **EFRAG Secretariat** consulted members of the SME Forum and the DRCF on the VSME Digital Template and XBRL Taxonomy prior to their release.

Detail of questionnaire

Oproep voor testers!

Nog vragen?

Environmental, Social & Governance (ESG)

Deze landingspagina is een one-stop-hub waar je alles kunt ontdekken over ESG (Environmental, Social, and Governance) en de gerelateerde wetgeving. Hier verken je hoe deze onderwerpen met elkaar verbonden zijn en welke vereisten er vanuit voortvloeien voor ondernemingen binnen de Europese Unie.

Betekenis   Oorsprong   Rapportage   Waardeketenwetgeving

Waarvoor staat ESG

Navigeer

Environmental, Social & Governance (ESG)

Corporate Sustainability Reporting Directive (CSRD)

Carbon Border Adjustment Mechanism (CBAM)

Europese due diligence-wetgeving

Bedankt!
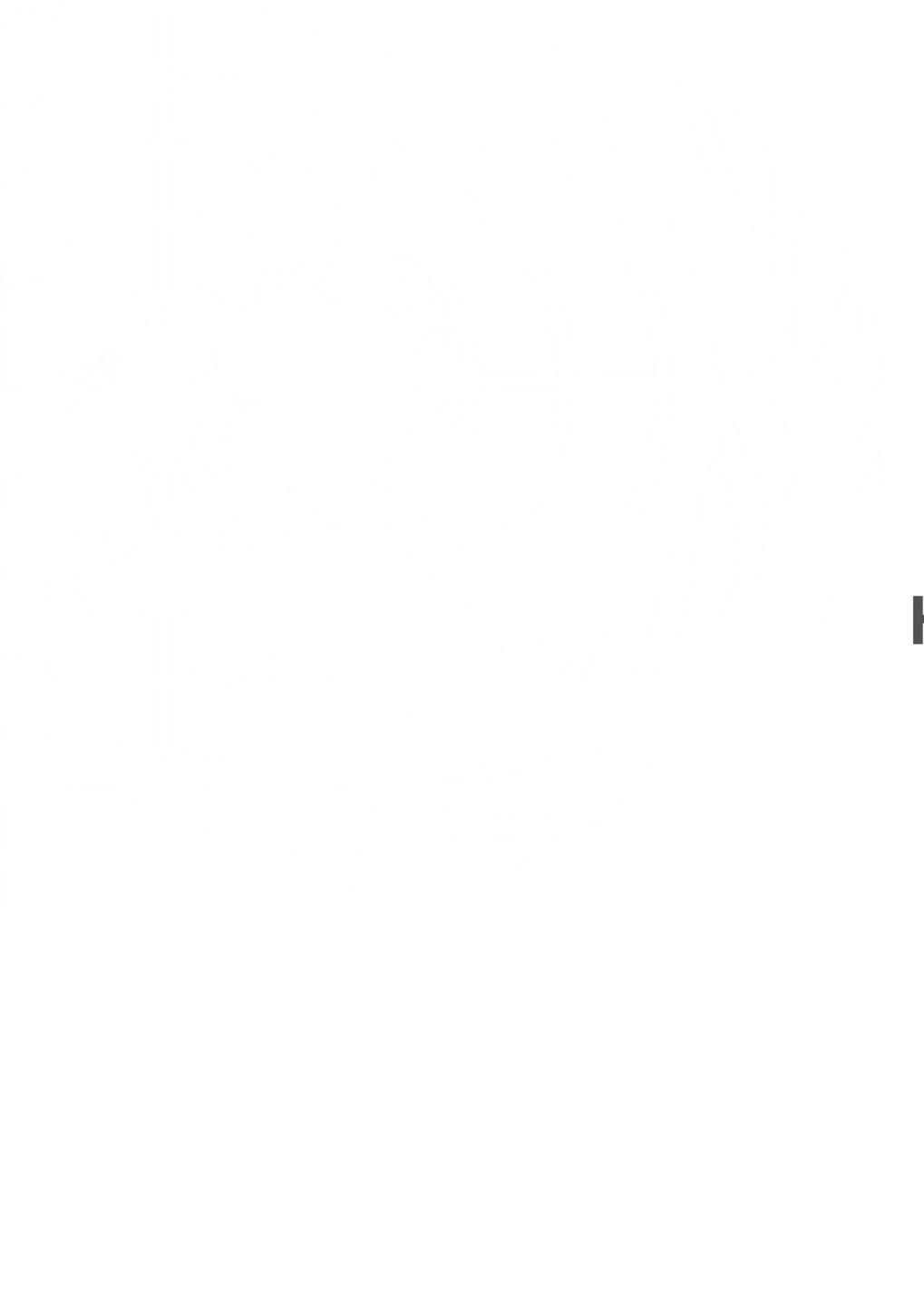
Hanne De Weer
Pantarein

VSME – best practices & challenges

01

Introduction: CSRD vs VSME

VSME: the key to voluntary ESG-reporting

- If you are not subject to CSRD (or pending the Omnibus proposal)

$\Rightarrow$ VSME = a solid starting point for a sustainability report

1. To face the **growing sustainability data requests** from banks, investors, large companies

2. To provide a head start in complying with regulations

3. To strengthen your market position and help reduce costs
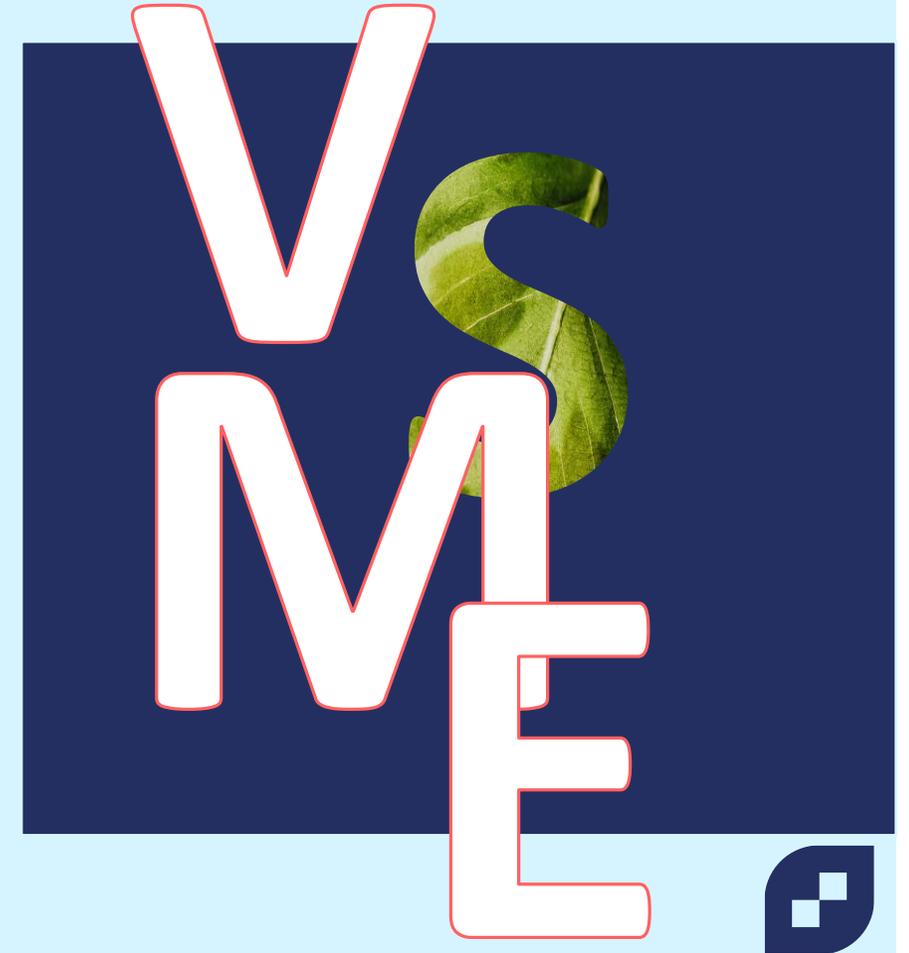
CSRD vs VSME : Double materiality analysis (DMA)

Financial materiality

Company ← *Risks & opportunities* — People & planet

Primary target group:
Investors, banks

Impact materiality

Company → *Impact* → People & planet

Primary target group:
Clients, employees, society, investors

VSME: DMA is not mandatory, however …

⇔ Provide relevant information on:

- Positive or negative **impact** on people or on the environment
- How sustainability issues affect your **financial** position

DMA is a useful assessment for determining which topics are relevant.

CSRD vs VSME : Number of datapoints

104 disclosure requirements (DR)

> 1000 data points
- mandatory
- voluntary

+ application requirements per standard (AR)

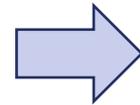| ESRS 2	ESRS E1	ESRS E2	ESRS E3	ESRS E4	ESRS E5	ESRS S1	ESRS S2	ESRS S3	ESRS S4	ESRS G1
BP-1	GOV-3	IRO-1	IRO-1	E4-1	IRO-1	SBM-2	SBM-2	SBM-2	SBM-2	GOV-1
BP-2	E1-1	E2-1	E3-1	SBM-3	E5-1	SBM-3	SBM-3	SBM-3	SBM-3	IRO-1
GOV-1	SBM-3	E2-2	E3-2	IRO-1	E5-2	S1-1	S2-1	S3-1	S4-1	G1-1
GOV-2	IRO-1	E2-3	E3-3	E4-2	E5-3	S1-2	S2-2	S3-2	S4-2	G1-2
GOV-3	E1-2	E2-4	E3-4	E4-3	E5-4	S1-3	S2-3	S3-3	S4-3	G1-3
GOV-4	E1-3	E2-5	E3-5	E4-4	E5-5	S1-4	S2-4	S3-4	S4-4	G1-4
GOV-5	E1-4	E2-6		E4-5	E5-6	S1-5	S2-5	S3-5	S4-5	G1-5
SBM-1	E1-5			E4-6		S1-6				G1-6
SBM-2	E1-6					S1-7				
SBM-3	E1-7					S1-8				
IRO-1	E1-8					S1-9				
IRO-2	E1-9					S1-10				
MDR-P						S1-11				
MDR-A						S1-12				
MDR-M						S1-13				
MDR-T						S1-14				
						S1-15				
						S1-16				
						S1-17				

CSRD vs VSME : Number of datapoints

104 disclosure requirements (DR)

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ESRS 2	ESRS E1	ESRS E2	ESRS E3	ESRS E4	ESRS E5	ESRS S1	ESRS S2	ESRS S3	ESRS S4	ESRS G1
BP-1	GOV-3	IRO-1	IRO-1	E4-1	IRO-1	SBM-2	SBM-2	SBM-2	SBM-2	GOV-1
BP-2	E1-1	E2-1	E3-1	SBM-3	E5-1	SBM-3	SBM-3	SBM-3	SBM-3	IRO-1
GOV-1	SBM-3	E2-2	E3-2	IRO-1	E5-2	S1-1	S2-1	S3-1	S4-1	G1-1
GOV-2	IRO-1	E2-3	E3-3	E4-2	E5-3	S1-2	S2-2	S3-2	S4-2	G1-2
GOV-3	E1-2	E2-4	E3-4	E4-3	E5-4	S1-3	S2-3	S3-3	S4-3	G1-3
GOV-4	E1-3	E2-5	E3-5	E4-4	E5-5	S1-4	S2-4	S3-4	S4-4	G1-4
GOV-5	E1-4	E2-6		E4-5	E5-6	S1-5	S2-5	S3-5	S4-5	G1-5
SBM-1	E1-5			E4-6		S1-6				G1-6
SBM-2	E1-6					S1-7				
SBM-3	E1-7					S1-8				
IRO-1	E1-8					S1-9				
IRO-2	E1-9					S1-10				
MDR-P						S1-11				
MDR-A						S1-12				
MDR-M						S1-13				
MDR-T						S1-14				
						S1-15				
						S1-16				
						S1-17				

OPTION A

- Basic module

⇔ +/- 50 datapoints

OPTION B

- Basic module
- + Comprehensive module

⇔ +/- 100 datapoints

CSRD vs VSME : Content

- Less datapoints, but what remains?
  - General structure:

  - Focus on climate change: CO_2 reduction targets and climate transition plan also mentioned in VSME

- Less datapoints regarding:
  - Narrative ⇔ Focus on metrics
  - Value chain ⇔ Focus on human rights + scope 3 in Comprehensive module
  - Some sustainability topics such as substances of concern, corporate culture, etc.⇔ only mentioned in table appendix B

Appendix B – List of possible sustainability issues

| Topic	Sustainability issue: Sub-topic	Sustainability issue: sub-sub topic
Climate change	– Climate change adaptation – Climate change mitigation – Energy	
Pollution	– Pollution of air – Pollution of water – Pollution of soil – Pollution of living organisms and food resources – Substances of concern – Substances of very high concern – Microplastics	
Water and marine resources	– Water – Marine resources	– Water consumption – Water withdrawals – Water discharges – Water discharges in the oceans – Extraction and use of marine resources
Biodiversity and ecosystems	– Direct impact drivers of biodiversity loss	– Climate Change – Land-use change, fresh water-use change and sea-use change – Direct exploitation – Invasive alien species – Pollution – Others
	– Impacts on the state of species	– Examples: – Species population size – Species global extinction risk
	– Impacts on the extent and condition of ecosystems	– Examples: – Land degradation – Desertification – Soil sealing
	– Impacts and dependencies on ecosystem services	
Circular economy	– Resources inflows, including resource use – Resource outflows related to products and services – Waste	
Own workforce	– Working conditions	– Secure employment – Working time – Adequate wages – Social dialogue

Topic	Sustainability issue: Sub-topic	Sustainability issue: sub-sub topic
		– Freedom of association, the existence of works councils and the information, consultation and participation rights of workers – Collective bargaining, including rate of workers covered by collective agreements – Work-life balance – Health and safety
	– Equal treatment and opportunities for all	– Gender equality and equal pay for work of equal value – Training and skills development – Employment and inclusion of persons with disabilities – Measures against violence and harassment in the workplace – Diversity
	– Other work-related rights	– Child labour – Forced labour – Adequate housing – Privacy
Workers in the value chain	– Working conditions	– Secure employment – Working time – Adequate wages – Social dialogue – Freedom of association, including the existence of work councils – Collective bargaining – Work-life balance – Health and safety
	– Equal treatment and opportunities for all	– Gender equality and equal pay for work of equal value – Training and skills development – The employment and inclusion of persons with disabilities – Measures against violence and harassment in the workplace – Diversity
	– Other work-related rights	– Child labour – Forced labour – Adequate housing – Water and sanitation – Privacy
Affected communities	– Communities' economic, social and cultural rights	– Adequate housing – Adequate food – Water and sanitation – Land-related impacts

Topic	Sustainability issue: Sub-topic	Sustainability issue: sub-sub topic
		– Security-related impacts
	– Communities' civil and political rights	– Freedom of expression – Freedom of assembly – Impacts on human rights defenders
	– Rights of indigenous communities	– Free, prior and informed consent – Self-determination – Cultural rights
Consumers and end-users	– Information-related impacts for consumers and/or end-users	– Privacy – Freedom of expression – Access to (quality) information
	– Personal safety of consumers and/or end-users	– Health and safety – Security of a person – Protection of children
	– Social inclusion of consumers and/or end-users	– Non-discrimination – Access to products and services – Responsible marketing practices
Business conduct	– Corporate culture – Protection of whistle-blowers – Animal welfare – Political engagement – Management of relationships with suppliers including payment practices	
	– Corruption and bribery	– Prevention and detection including training – Incidents

CSRD vs VSME : IRO management

- IRO management remains important

Policy
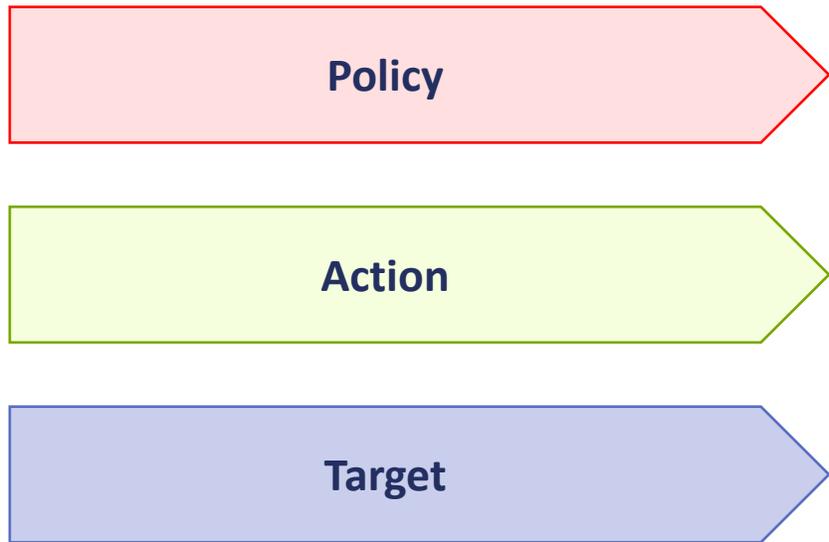
Action

Target

- For each relevant/material sustainability topic:
  - **Overview** of policies, actions and targets
  - Briefly **describe** them

02

How can your company get started with the VSME?

1. Choose a relevant module

- No experience / small SME $\Rightarrow$ Basic module

- 250 to 1.000 employees $\Rightarrow$ Comprehensive module

2. Collect relevant information and perform a gap analysis

	Social										
DR	Paragraph	Related paragrapg in Guidance	Name	Data Type	Basic module or comprehensive	Voluntary datapoint [V]	Relevant or applicable?	IRO reference - name (if applicable)	Comment Pantarein (why relevant / applicable or not?)	Gap identified (Yes, No, Partia	Gap severity
B8	Workforce - general characteristics										#DELING.DOOR.0!
B8	39 a	181	Number of employees in headcount or full-time equivalent by type of employement contract (temporary or permanent)	data	BM						N/A
B8	39 b		Number of employees in headcount or full-time equivalent by gender	data	BM						N/A
B8	39 c		Number of employees in headcount or full-time equivalent by country of the employment contract, if the undertaking operates in more than one country	data	BM						N/A
B8	40	183	If the undertaking employs 50 or more employees, it shall disclose the employee turnover rate for the reporting period	data	BM						N/A
B9	Workforce - Health and safety										#DELING.DOOR.0!
B9	41 a	185	Number and rate of recordable work-related accidents involving own employees	data	BM						N/A
B9	41 b		Number of fatalities as a result of work-related injuries and work-related ill health involving own employees	data	BM						N/A
B10	Workforce - Remuneration, collective bargaining and training										#DELING.DOOR.0!
B10	42 a	192	Whether the employees receive pay that is equal or above applicable minimum wage for the country it reports in, determined directly by the national minimum wage law or through a collective bargaining	narrative	BM						N/A

3. Close the remaining gaps and report

1. **Concept and table of content of your sustainability report**

2. **Collection of qualitative and quantitative information**

3. **Copywriting**

4. **Data visualisation and design**

4-6 months

03

Best practices & challenges

1. Make a clear and transparent sustainability report

1. Clear and comprehensible content

2. Transparent and truthful

3. Easy to read (i.e. nice lay-out)

⇒ Important tool to
   ⇒ reply to questions of stakeholders
   ⇒ communicate internally and externally on ESG performances

2. Develop KPI factsheets

- High focus on metrics in VSME

$\Rightarrow$ **Data management can be a big challenge**

- Make a clear overview of all KPIs and create separate factsheets for each individual KPI:
    - Data owner
    - Data sponsor
    - Definition and methodology
    - Assumptions
    - Source of the data
    - Possible actions to improve data collection
    - Etc.

3. Reduce your carbon footprint

- Why?
  - CO_2-prices will increase (ETS)
  - Reporting CO_2 emissions has become an international standard
  - It is also an important topic in the VSME

$\Rightarrow$ It will reduce costs and increase efficiency
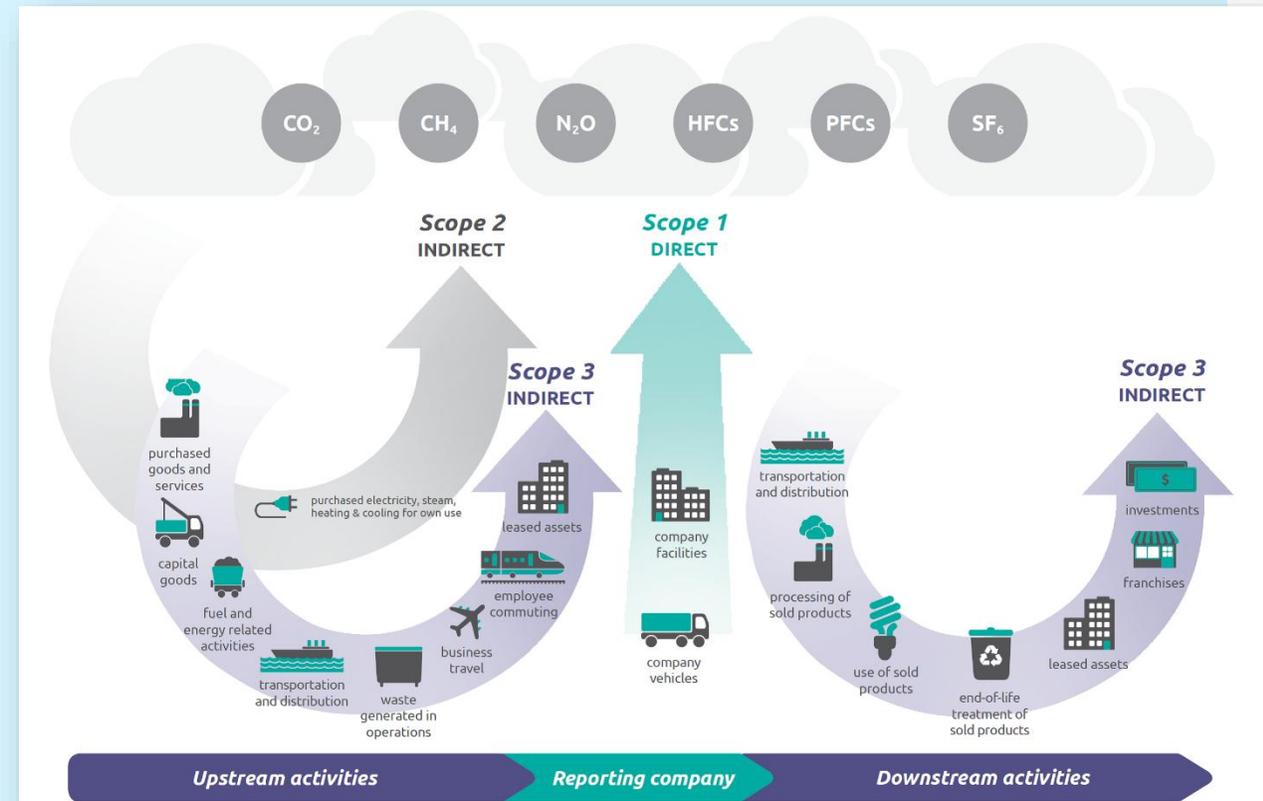
4. Develop a unique ESG roadmap

- **Double materiality assessment**: the foundation of a strong strategy
  - o Identifies the sustainability topics most relevant to your business
  - o Supports informed decision-making
  - o Drives focused and effective strategic action

- Essential for building a resilient and future-proof strategy with an ESG-roadmap, including targets

5. Use CSRD as 'inspiration'

- VSME: limited or no coverage of certain topics:
  - Substances of concern
  - Corporate culture
  - Workers in the value chain
  - Local community
  - End users
  - ….

- Use the CSRD as inspiration to:
  - Add extra depth where needed (also required in VSME through Appendix B)
  - Benchmark against potential competitor disclosures
  - Strengthen your sustainability narrative beyond the basics

6. Implement sustainability in the corporate culture

By making ESG part of your governance

ONBOARDING

raising awareness of the need for change

- What will be the focus of the organisation
- What will this mean for people in the organisation

CHANGE

creating opportunities with the sustainability ambassadors

- Employees contribute to the implementation of the ESG strategy via ESG Tracks

EMBED

embedding the changes

- Sustainability as the new normal
- Keep data collection and tracking simple for data owners

pantarein

wearepantarein.be

Charlotte Heyvaert
CIFAL Flanders

BRIEF OVERVIEW OF THE SDGS AND ESG FRAMEWORK

COMPARING THE SDGS AND ESG FRAMEWORK

COMPARING SDGS AND ESG
HOW DO THE SDGS FIT INTO THE ESG FRAMEWORK

CSRD standards	SDGs				
ESRS E1 Climate Change	7 AFFORDABLE AND CLEAN ENERGY	13 CLIMATE ACTION			
ESRS E2 Pollution	3 GOOD HEALTH AND WELL-BEING	6 CLEAN WATER AND SANITATION	11 SUSTAINABLE CITIES AND COMMUNITIES	12 RESPONSIBLE CONSUMPTION AND PRODUCTION	14 LIFE BELOW WATER
ESRS E3 Water & marine resources	6 CLEAN WATER AND SANITATION	14 LIFE BELOW WATER			
ESRS E4 Biodiversity & Ecosystems	6 CLEAN WATER AND SANITATION	14 LIFE BELOW WATER	15 LIFE ON LAND		
ESRS E5 Resource use & Circular economy	8 DECENT WORK AND ECONOMIC GROWTH	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	11 SUSTAINABLE CITIES AND COMMUNITIES	12 RESPONSIBLE CONSUMPTION AND PRODUCTION	

CSRD standards	SDGs					
ESRS S1 Own workforce	3 GOOD HEALTH AND WELL-BEING	4 QUALITY EDUCATION	5 GENDER EQUALITY	8 DECENT WORK AND ECONOMIC GROWTH	10 REDUCED INEQUALITIES	16 PEACE, JUSTICE AND STRONG INSTITUTIONS
ESRS S2 Workers in the value chain	3 GOOD HEALTH AND WELL-BEING	4 QUALITY EDUCATION	5 GENDER EQUALITY	8 DECENT WORK AND ECONOMIC GROWTH	10 REDUCED INEQUALITIES	16 PEACE, JUSTICE AND STRONG INSTITUTIONS
ESRS S3 Affected communities	5 GENDER EQUALITY	8 DECENT WORK AND ECONOMIC GROWTH	10 REDUCED INEQUALITIES	11 SUSTAINABLE CITIES AND COMMUNITIES	16 PEACE, JUSTICE AND STRONG INSTITUTIONS	
ESRS S4 Consumers end users	10 REDUCED INEQUALITIES	12 RESPONSIBLE CONSUMPTION AND PRODUCTION	16 PEACE, JUSTICE AND STRONG INSTITUTIONS			

CSRD standards	SDGs
ESRS G1 Business conduct	4 QUALITY EDUCATION • 8 DECENT WORK AND ECONOMIC GROWTH • 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE • 12 RESPONSIBLE CONSUMPTION AND PRODUCTION • 16 PEACE, JUSTICE AND STRONG INSTITUTIONS • 17 PARTNERSHIPS FOR THE GOALS

- Conclusion: pretty much all ESRS sustainability matters are covered by the SDGs or the SDG sub targets

- The CSRD requires companies to report within the **ESRS structure**

Appendix D: Structure of the ESRS sustainability statement

This appendix is an integral part of ESRS 1 and has the same authority as the other parts of the Standard with respect to reporting in four parts as outlined in paragraph 115.

Part of the management report	ESRS codification	Title
1. General information	ESRS 2	*General disclosures*, including information provided under the Application Requirements of topical ESRS listed in ESRS 2 Appendix C.
2. Environmental information	*Not applicable*	*Disclosures pursuant to Article 8 of Regulation (EU) 2020/852 (Taxonomy Regulation)*
	ESRS E1	Climate change
	ESRS E2	Pollution
	ESRS E3	Water and marine resources
	ESRS E4	Biodiversity and ecosystems
	ESRS E5	Resource use and circular economy
3. Social information	ESRS S1	Own workforce
	ESRS S2	Workers in the value chain
	ESRS S3	Affected communities
	ESRS S4	Consumers and end-users
4. Governance information	ESRS G1	Business conduct

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csrd-delegated-act-2023-5303-annex-1, p. 32)

CONCLUSION

CONCLUSION

ARE THE SDGs NO LONGER RELEVANT?

SDGs and the CSRD are not exclusive: we can leverage both models!

- Means vs. goals: goals as inspiration for setting objectives

- Using the SDGs in initial desk research

- Linking the SDGs (visually) to standards

- Inspiration from underlying values of the UN 2030 Agenda

cifal
Flanders

Sébastien Hottlet
Gaasch Packaging

GAASCH PACKAGING

A Member of **Packaging Alliance** Europe

Agenda

- Gaasch Packaging BE : Activity & Footprint

- Packaging Alliance Europe : Group structure and Footprint

- CSRD criteria applied to Gaasch Packaging and PAE

- Possible impact Omnibus

- VSME

- SDG and ESG

- Open discussion points

Agenda

- Gaasch Packaging BE : Activity & Footprint

- Packaging Alliance Europe : Group structure and Footprint

- CSRD criteria applied to Gaasch Packaging and PAE

- Possible impact Omnibus

- VSME

- SDG and ESG

- Open discussion points

Gaasch Packaging – Facts & Figures (2024)

- **Core Business** : Primary Packaging Distribution

- Number of **Employees**: 40

- **Established**: 1906

- **Warehouse** space: 16.000 m²

- **Turnover 2024**: 58 million €

- Fleet of own **Trucks**: 4

- Number of **SKU**: approx. 4.000

Agenda

- Gaasch Packaging BE : Activity & Footprint

- Packaging Alliance Europe : Group structure and Footprint

- CSRD criteria applied to Gaasch Packaging and PAE

- Possible impact Omnibus

- VSME

- SDG and ESG

- Open discussion points

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CSRD Criteria	Gaasch Packaging NV	Packaging Alliance Europe
Employees (FTE)	40	210
Net Turnover (€)	58,350,000 ✅	199,940,673 ✅
Total Assets (€)	23,203,135 ✅	67,649,841 ✅

First Reporting Obligation	2026 over 2025	2026 over 2025

CSRD Obligations

First Reporting Obligation	Initial CSRD	Omnibus Proposal
Gaasch Packaging NV	FY2025 → report in 2026 ✅	No obligation
Packaging Alliance Europe	FY2025 → report in 2026 ✅	No obligation

Possible impact Omnibus

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Why do we choose VSME ?

- We want to be **proactive** rather than a follower

- We believe sustainability must be embedded in our **core business** as a service provider

- We can advise customers to make **better choices**

- We believe we can catalyse **scope III reduction** by collaborating with producers

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Link between SDG and ESG

- Zero measurement by VOKA
  - SDG
  - ESRS
- Action plan mapped against the SDGs and ESG dimensions

Action Plan

Nr	Doelstelling	PEACE 16	1	2	3	4	5	7	8	9	10	11	6	12	13	14	15	PARTNERSHIP 17	E	S	G	Impact
								PEOPLE					PROSPERITY					PLANET					
1	....									O				X					E5			Aanzienlijk
2	....	X																			G1	Matig
3	....	X																			G1	Aanzienlijk
4	....													X							G1	Aanzienlijk
5	....				X			O												S1		Aanzienlijk
6	....	O								O				X						S3		Zeer groot
7	....			X					O											S1		Matig
8	....			O					X									O		S2		Aanzienlijk
9	....				O									X							G1	Gering
10	....								O	O				X							G1	Gering
11	....	O							O					X							G1	Aanzienlijk
12	....							O							X				E1			Aanzienlijk
13	....								O	O				X					E5			Zeer groot
14	....								O					X				O			G1	Zeer groot
15	....				O	O		X												S1		Zeer groot

Agenda

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Open discussion points

- How far should we go in Double Materiality Assessment ?

    o **Full** stakeholder engagement :

    ✓ Importance of Scope III (> 98%) : partnership necessary

    ✓ Stakeholders not overloaded (yet) with requests

    ✓ Get DMA audited now already, in case of future CSRD obligation

    o **Limited** stakeholder engagement :

    ✓ Time and resource intensive

    ✓ Still trial and error on approach

    ✓ Likelihood of surprising outcome is rather low

Thank you

GAASCH PACKAGING

Stefaan Martel
Bopro

Bopro

Build On Partnerships, Respect and Objectives

© Pascal Vandecasteele fotografie

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advisers in forward thinking

Forward thinking
to secure the future.

About Bopro

A European team

With our

40 years of **expertise**

we offer management consulting that enhances your impact on society.

Our values.

Highest standard of service

Integrity

Trust

Respect

Responsability

Our DNA.

Building inclusive places every day where people can live, work and relax.

Finding the common denominator needed to facilitate urban transition every day.

Working every day on responsible, sustainable developments and real estate projects across Europe.

Find our offices in
Ghent, Brussels, Paris & Warsaw

Experts in **project management**
Experts in **sustainability consultancy**
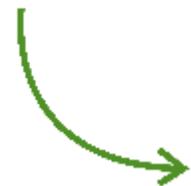
Forward thinkers acting on
- corporate
- project and
- existing building level

> 10 languages in house

BREEAM®   WELL   DGNB   HQE®

RICS Regulated by RICS   GRI   ULI   UPSI-BVS

bopro®

GRI – 3P

bopro®

OUR
FIRST
CSR
REPORT

A guide to a better world

2010 - 2011
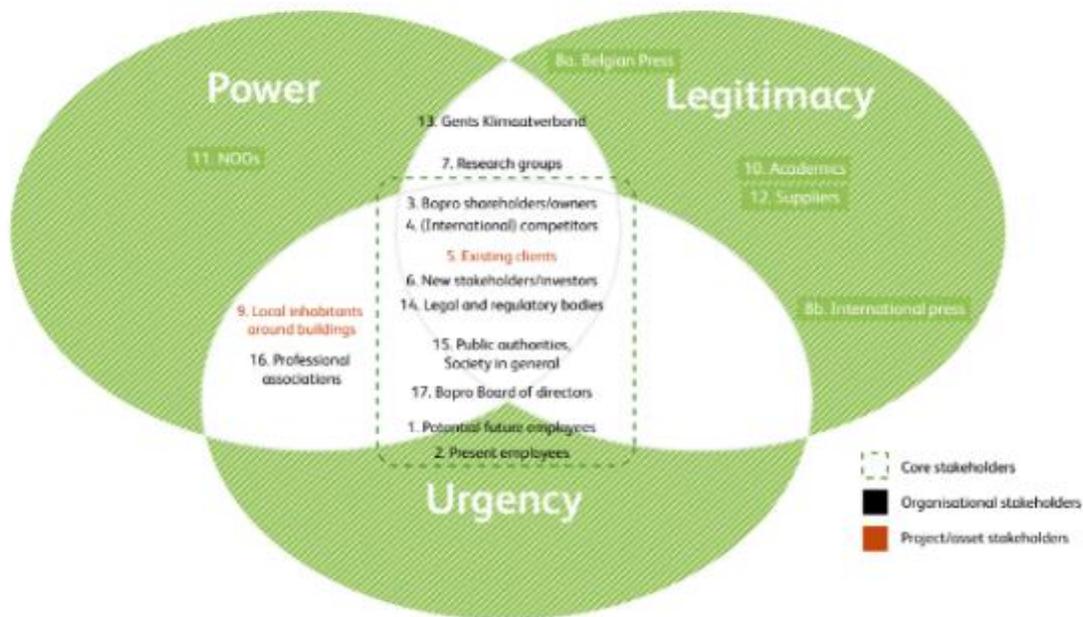
bopro®

Mitchell, Agle & Wood methodologgy

Materiality matrix Bopro
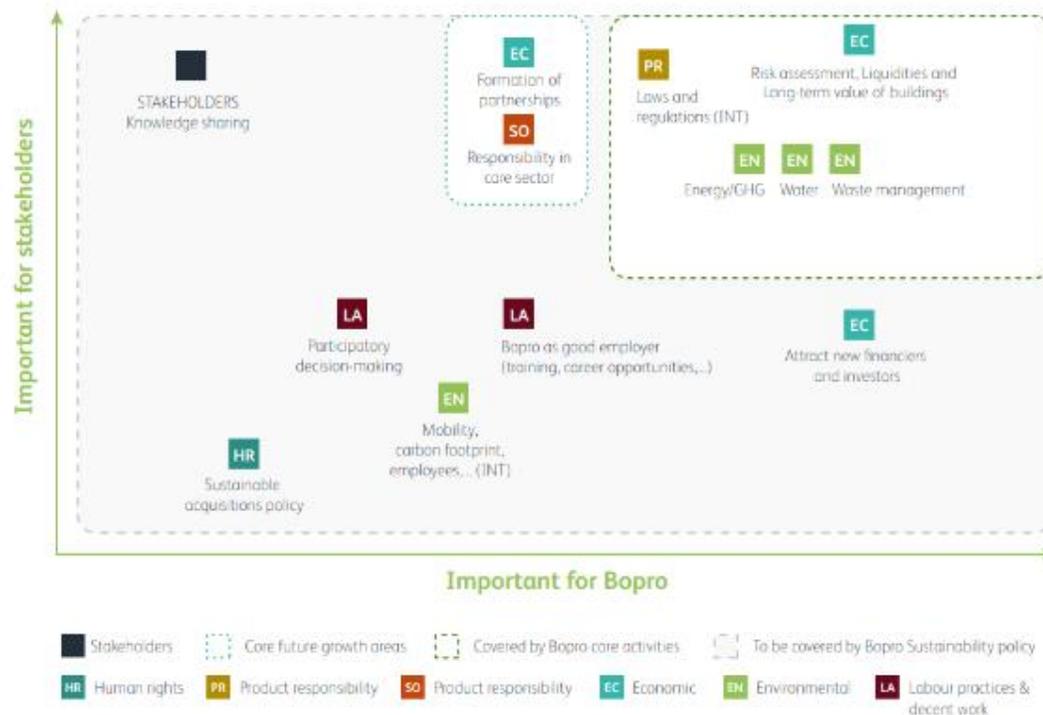
Report of the jury
Award for Best Belgian Sustainability Report
Edition 2012

4 December 2012

BUSINESS & SOCIETY BELGIUM

IBR-IRE

·KAURI

Winners and finalists

❷ Small and medium-sized enterprises

🏆 Winner

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The Jury has recognised Bopro's report as the best sustainability report within the category "small and medium-sized enterprises". It is a clear integrated report with a good link between strategic goals and long-term ambitions. The report makes use of the GRI criteria.

The Jury appreciated:
- that some difficult issues are addressed in an open and transparent manner, like, for example, losses and decrease in client satisfaction;
- the external verification.

For the next report, the Jury suggests improving consultation with external stakeholders through formalisation, in order to reinforce materiality.

www.bopro.be/nl/csr/csr_report_2010-2011.asp

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Corporate

ESG framework development: GRI, CSRD, ESRS

Double Materiality

EU Taxonomy

Carbon emissions : scope 1, 2 and 3

Responsible Finance : SFDR

Projects

Sustainability advice

Certification : BREEAM, DGNB, HQE, LEED

Embodied Carbon measurement & reporting

LCA and LCCA

Performance studies: thermo-dynamic simulations

Existing buildings

Performance measurement and management

BREEAM In-Use

CRREM and Decarbonisation

Condition Survey

Risk Assessments (physical risks and transition risks)

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Bopro in Europe.

1618 total assessments

16 countries

as from 2010

#1 BREEAM Assessor in Belgium

BREEAM

Finland 2

Sweden 65

Denmark 16

U.K. 26

Netherlands 41

Germany 30

Poland 74

France 498

Belgium 5

Czechia 39

Slovakia 17

Austria 2

Hungary 6

France 748

Italy 7

Portugal 12

Spain 30

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advisers in forward thinking
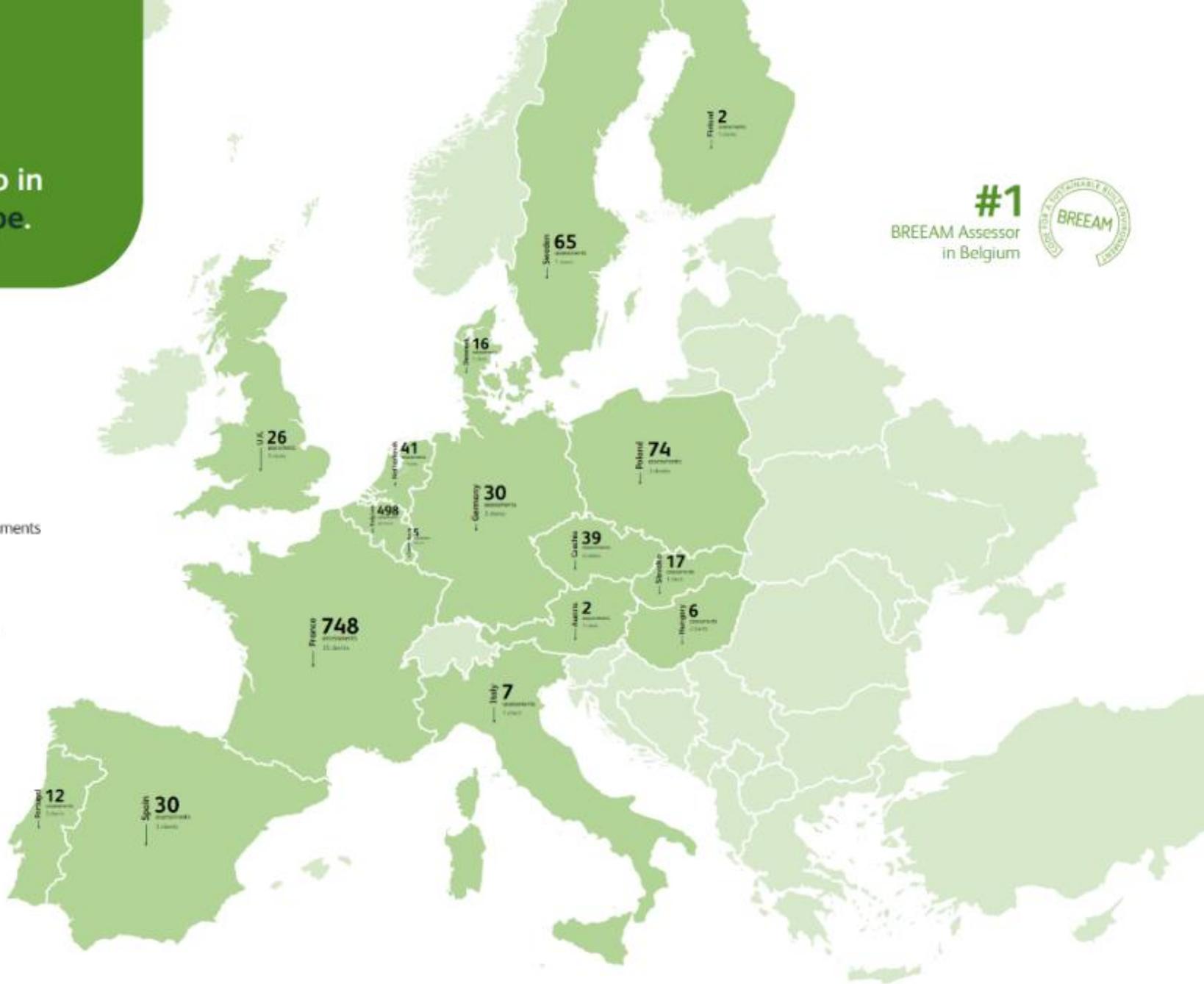
Further integration of sustainability in our strategy

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A
CHALLENGE
FOR
THE REAL ESTATE
COMMUNITY

Our CSR Progress Report 2014

Visitors input at Realty 2013 - Brussels

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It's about a growing business

Bopro's materiality matrix

Important for our stakeholders

- CO₂ reduction
- Smart society
- Coaching & retention policy
- Health & safe execution
- Location & connectivity
- Increase long term value/ risk assessments
- Energy efficiency existing buildings
- Care for the client
- Company strategy
- Responsible construction site management
- Co-creation
- Energy efficiency new projects
- Ethical code
- Organisational growth
- Diversity
- Efficient property management
- Create healthy exterior paces

Important for Bopro

- Economic (EC)
- Environmental (EN)
- Social - Labour practices & decentwork
- Social - Product responsibility (PR)
- Social - Society (SO)

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Our Vision/Mission

Create a better world and have a positive impact

Build On Partnerships, Respect and Objectives (Bopro)

- We believe that buildings are much more than bricks and mortar.

- Buildings and spaces are places where people laugh, work, rest and play. It is a place where our children grow up and dream their dreams. In the end, a building should also be a beautiful expression of our times.

- Buildings are part of an **ecosystem** encompassing a **fusion of networks**: economic, societal, ecological, mobility, water and more.

- We aspire to create a **positive impact** on our living environment through the creation of enhanced buildings.

- Our ambition is achieving **an equilibrium** between these diverse networks, avoiding a negative impact on any of them and achieving a **positive impact** on as many as possible.

- And this throughout **all phases of the real estate lifecycle;** through our services and investments.

- Inspired by the **E²SG objectives** (economic, ecological, social and governmental)

'84 Foundation of **Bopro**

'88 <u>Start</u> of **Project Management**

Intro of **Peter Garré**

'95 Bopro as an independent **consultant**

'99 Participation **REIT**

External growth acquisition

Leasinvest properties

'06 Acquisition Coordination

Office of **VK Group**

'07 Opening **Ghent office**

'18 <u>Opening</u> **Paris Office**

Acquisition **De Stip**

Laureat Triango - Paris

'16 <u>Start</u> of **Development Management**

Participation **Blue Gate Antwerp**

'10 First **CSR** report

'08 <u>Start</u> of the **sustainability strategy**

'19 Acquisition of **Advisers Brussels**

'21 Launch **BSD21**

Participation **The Nest Family Office**

BlueChem DHL Express BlueApp

Start development @ Blue Gate Antwerp

'22 SDG **Pioneer**

'23 **Start development Logistics cluster** @ Blue Gate Antwerp Montea

'24 Launch of BGA Terminal North

SDG **Champion**

... Launch of **Alcedo**

Launch of **DeStip**

bopro

1 CSR policy & planning

In view of the United Nations Climate Change Conference of the Parties 21 (COP21) in Paris in December 2015, Bopro together with 75 leading enterprises in Belgium, engaged to the new climate change agreement to a low-carbon, sustainable future.
The message urges the Belgian delegation to promote an ambitious climate deal. (see copy of the letter)

Following the Climate Change Conference Bopro engaged itself to the renewed United Nations Global Goals linked to our projects. Chapter 2.4.5 gives a view on our engagement on the key goals for Bopro.

CSR rapport 2017 (intern)

2.4.4 SDGs in our organization

In Q4 of 2017 goals will be set for each of the selected SDG's. During the first semester we checked - in cocreation with all employees – the environmental, social and governmental risks for our organization. We checked which SDG's covered the identified risks.

The working area of the 6 SDG's are for Bopro the most relevant to work on in order to manage the identified risks.

A limited set of stimulating, long term objectives will be set in Q4 in order to develop an authentic storyline for Bopro and define adequate KPI's and actions.

More detailed measures and short term actions and objectives will be developed. This process will be in line with the ISO 14001 and 9001 procedures.

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2018

Linking the SDGs and GRI

The following table links the Sustainable Development Goals (SDGs) to the relevant indicators and disclosures in the GRI Standards and Sector Disclosures. These linkages are based on a more detailed analysis available on the SDG Compass website: www.sdgcompass.org.

Please note that this document was updated in January 2017 to align with the new structure of the GRI Standards, released in October 2016. In the table, all G4 indicators have been updated to reflect the relevant GRI Standards and disclosures that correspond to each area of the SDGs. However, indicators from the GRI Sector Disclosures have been left unchanged, as the Sector Disclosures have not been updated as part of the transition from G4 Guidelines to the GRI Standards.

Consulting the relevant GRI Sector Disclosures in order to help identify material topics is recommended, but not required, for organizations that wish to prepare a sustainability report in accordance with the GRI Standards. Please refer to GRI 101: Foundation for more information on how to use and reference the GRI Standards.

The full set of GRI Standards and Sector Disclosures are available for download at: www.globalreporting.org/standards.

Find Opportunities: The Global Goals for Sustainable Development

SDG	Business Theme	Relevant GRI Standard or Sector Disclosure	Disclosure/ Indicator Nr.	Disclosure/Indicator Title
13. Take urgent action to combat climate change and its impacts*	Energy efficiency	GRI 302: Energy	302-1	Energy consumption within the organization
			302-2	Energy consumption outside of the organization
			302-3	Energy intensity
			302-4	Reduction of energy consumption
			302-5	Reductions in energy requirements of products and services
		G4 Sector Disclosures: Construction and Real Estate, Electric Utilities, Mining and Metals, Oil and Gas	CRE1	Building energy intensity
			CRE8	Type and number of sustainability certification, rating and labeling schemes for new construction, management, occupation and redevelopment
			EU11	Average generation efficiency of thermal plants by energy source and by regulatory regime
			EU12	Transmission and distribution losses as a percentage of total energy
			former EU7	Demand-side management programs including residential, commercial

* Acknowledging that the United Nations Framework Convention on Climate Change is the primary international, intergovernmental forum for negotiating the global response to climate change.

Responsible Finance

- EU Taxonomy Assessment & Reporting
- SFDR
- Climate Risk Analysis
- Climate related Transition Risk & Opportunities
- Social Risks & Opportunities Assessment
- Technical & Environmental Due Dilligence

Sustainability Certification

- Certification Strategies
- BREEAM (COMM, NC, RFO, BIU)
- DGNB
- WELL
- EDGE
- GRESB
- GRO
- Sustainability Manual

Project Management

- Project Management
- Construction Management
- Health & Safety Coordination
- Project Monitoring
- Masterplan / Programming
- Business Case Drafting
- Commercial Management
- Stakeholder Management

Environmental Performance Studies

- Programming
- Studies Sustainable Asset & Property Mgmt
- Improvement Plans & Follow-up
- Portfolio Assessment / Real Estate Portfolio
- Visual Comfort Assessment & Optimisation
- Carbon Accounting & Decarbonisation
- Thermal Comfort
- Energy Performance

Circular Economy

- Circular Economy Program - Positive Impact
- Material Inventary
- Materials Performance Analysis
- Flexibility Study & Adaptation Potential

ESG Consultancy

- Double Materiality Assessment
- GAP Analysis
- ESG Strategy Development
- Action Plan
- ESG Reporting

Energy & Carbon

- Condition Survey
- CRREM
- EPC
- Carbon / Decarbonization Roadmap

Quantity Survey

- Feasibility Study
- Value Management
- Cost Management
- Life Cycle Cost Analysis

Digital Services

- BIM Management
- BIM Coordination
- Parametric Design

Innovation Bopro Academy

- Training
- Partnerships
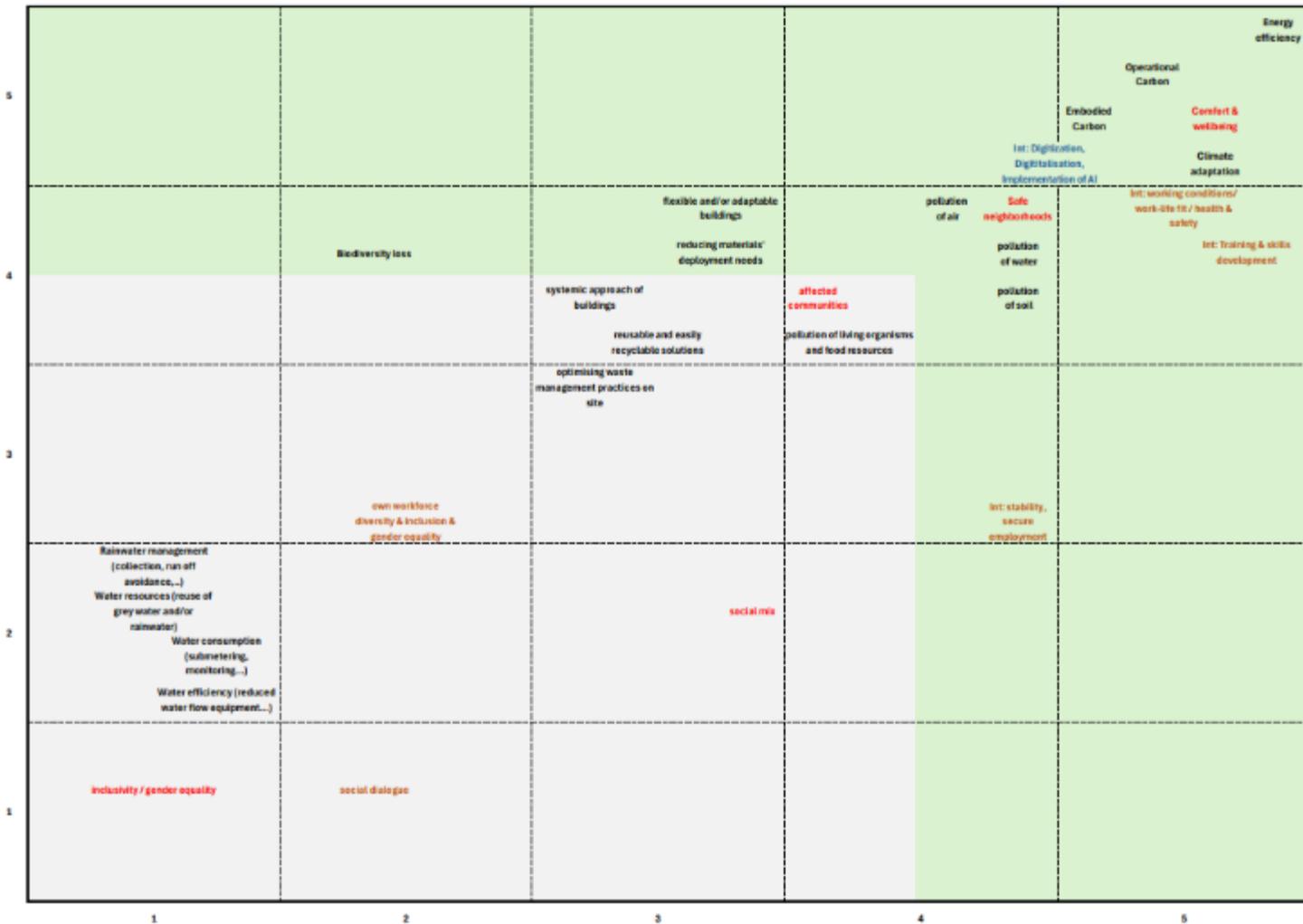
VSME

CIFAL Champion

2025-2026

Pragmatic

Not too complex

Relevant KPI's

Impact

	1	2	3	4	5
5				Embodied Carbon	Energy efficiency
				Int: Digitization, Digitalisation, Implementation of AI	Operational Carbon
					Comfort & wellbeing
					Climate adaptation
4		Biodiversity loss	flexible and/or adaptable buildings	pollution of air	Safe neighborhoods · Int: working conditions/ work-life fit / health & safety
			reducing materials' deployment needs	pollution of water	Int: Training & skills development
			systemic approach of buildings	affected communities · pollution of soil	
			reusable and easily recyclable solutions	pollution of living organisms and food resources	
			optimising waste management practices on site		
3		own workforce diversity & inclusion & gender equality		Int: stability, secure employment	
2	Rainwater management (collection, run off avoidance,...) Water resources (reuse of grey water and/or rainwater) Water consumption (submetering, monitoring...) Water efficiency (reduced water flow equipment...)		social mix		
1	inclusivity / gender equality	social dialogue			

Financiële Impact

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**Forward thinking
to secure the future.**

CIFAL FLANDERS | UNITAR

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SUBSCRIBE TO OUR NEWSLETTER

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WATCH OUR RECORDED LECTURES ON YOUTUBE

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E: info@cifal-flanders.org

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