

IBR-IRE

Instituut van de Bedrijfsrevisoren
Institut des Réviseurs d'Entreprises

Reporting et audit de durabilité pour les PME

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Intérêt du reporting de durabilité pour les PME



Pourquoi un reporting volontaire ?

Même lorsque les entreprises ne sont pas directement soumises à la CSRD, les demandes d'information affluent de la part des parties prenantes:

- Les clients
- Les assureurs
- Les banques
- Les employés
- Les investisseurs
- Etc.

La question n'est plus seulement: "**Suis-je obligé de reporter ?**", mais plutôt:

« Comment répondre efficacement, de manière crédible et proportionnée, aux attentes de mes parties prenantes ? »

Les entreprises hors champs CSRD sont déjà confrontées aux attentes qu'elle a créées.

Le VSME (VS) permet d'apporter une **réponse européenne** à cette réalité du marché.

Cet outil permet un cadre de reporting:

- ✓ Simplifié
- ✓ Proportionné
- ✓ Compréhensible
- ✓ Aligné aux attentes du marché.

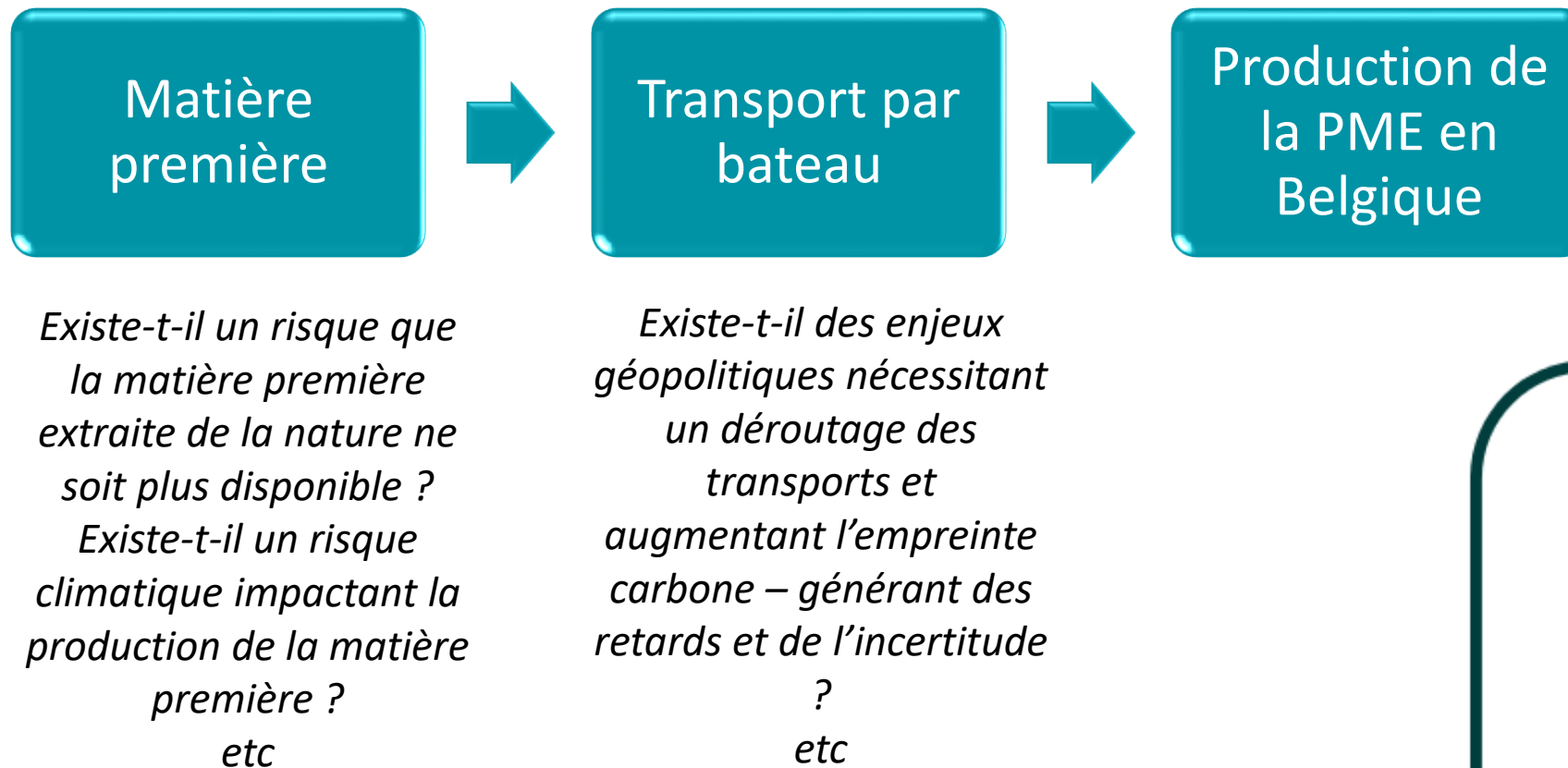
Cette norme sert également de « value chain cap » aux entreprises soumises à la CSRD, elles ne peuvent demander plus que le contenu de la norme.

Avantage d'un reporting volontaire ?



- ✓ Un exercice stratégique majeur pour définir quelles actions entreprendre
- ✓ Transparence renforcée
- ✓ Permet de lier le financier et le non financier et de donner une image plus complète de la performance
- ✓ Responsabilité des entreprises vis-à-vis des objectifs ESG
- ✓ Efficacité opérationnelle
- ✓ Analyse des risques/impact et mesures pour les mitiger et améliorer la résilience à long terme
- ✓ Comparabilité entre les entreprises
- ✓ Avantage concurrentiel
- ✓ Avantage réputationnel
- ✓ Attraction et rétention des clients/talents en lien avec les valeurs de la PME

Exemple de risques



Value Chain Cap



Value chain cap

La norme VS/VSME sert également de « value chain cap » aux entreprises soumises à la CSRD, elles ne peuvent demander plus que le contenu de la norme.

DR Number	Reference	Topic / datapoint	Value chain cap for undertakings with 10 employees or less	Value chain cap for undertakings with more than 10 employees
Basic Module				
B1	Para 27, point (a), subpoints (i) and (ii)	Selected module option (basic and/or comprehensive)	X	X
B1	Para 27, point (c)	Choice of reporting basis (individual or consolidated)	X	X
B1	Para 27, point (e), subpoints from (i) to (vii)	General undertaking's information	X	X
B3	Para 32, first sentence	Total energy consumption in MWh		X
B3	Para 33	Estimated absolute gross greenhouse gas (GHG) emissions		X
B6	Para 36	Total water withdrawal		X
B7	Para 38, first sentence	Circular economy principles application		X
B7	Para 39, point (a)	Total weight of waste generated, with a breakdown between hazardous and non-hazardous waste		X
B7	Para 39, point (b)	Proportion of waste diverted to recycling or reuse		X
B8	Para 40, point (a)	Number of employees (in headcount or full-time equivalent) per type of employment contract	X	X
B8	Para 40, point (b)	Number of employees (in headcount or full-time equivalent) per gender	X	X
B9	Para 41, point (a)	Number and rate of recordable work-related accidents	X	X
B10	Para 42, point (a)	Whether the employees receive pay that is equal or above applicable minimum wage for the country it reports on	X	X
B10	Para 42, point (c)	Percentage of employees covered by collective bargaining agreements	X	X

Value chain cap

La norme VS/VSME sert également de « value chain cap » aux entreprises soumises à la CSRD, elles ne peuvent demander plus que le contenu de la norme.

B10	Para 42, point (d)	Average number of annual training hours per employee	X	X
Comprehensive Module				
C1	Para 46, point (a)	Description of significant groups of products and/or services offered		X
C1	Para 46, point (b)	Description of significant market(s) the undertaking operates in		X
C1	Para 46, point (c)	Description of main business relationships		X
C5	Para 58	Employee turnover rate		X
C6	Para 61, point (a)	Code of conduct or human rights policy		X
C6	Para 61, point (c)	Complaints-handling mechanism		X
C7	Para 62, point (a), subpoints from (i) to (v)	Confirmed incidents in its own workforce		X
C7	Para 62, point (c), first sentence	Confirmed incidents involving workers in the value chain, affected communities, consumers and end-users		X

Quelques exemples basés sur le VSME



Berghoff – VSME report – FY 2025

RECOGNIZED FRAMEWORKS

B2 | ALIGNED WITH EFRAG VSME

The VSME standard: our bridge to CSRD.

Although BergHOFF Belgium is not subject to CSRD requirements, we report voluntarily in line with the EFRAG VSME Sustainability Reporting Standard—the European standard for SMEs that want to report transparently and future-proof.

From voluntary reporting to value chain data

HOW OUR VSME DATA FLOWS INTO THE CSRD ECOSYSTEM

BERGHOFF BELGIUM – VSME



COMPATIBLE ESG DATA



CSRD-SUBJECT CLIENTS & BANKS





ENVIRONMENT

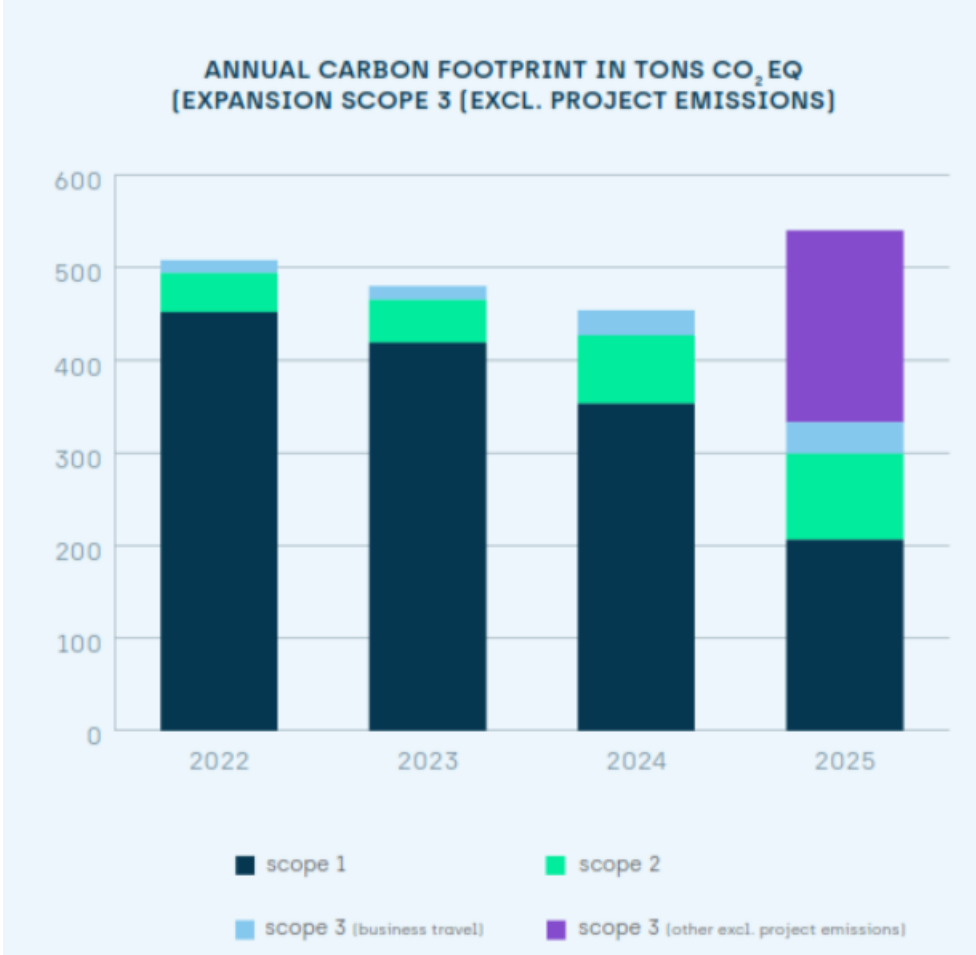
B3 | ENERGY & GREENHOUSE GAS EMISSIONS

Our Carbon Footprint: from 2021 to 2024

Measured in accordance with the GHG Protocol by Carbon+Alt+Delete (2021) and The Ecological Entrepreneur (2024). All values in tonnes of CO₂ equivalent.



SBE – VSME report – FY 2025



ENERGY	MWh 2024	MWh 2025
Renewable		
Wind	3,32	1,65
Solar	64,05	71,27
Waterpower	0	0
Biomass	4,35	24,72
Other renewable*	8,44	58,11
Total renewable	80,17	155,763
Non renewable		
Gas	185,46	201,64
Coal	0	0
Nuclear	76,23	82,36
Other non-renewable	92,24	109,06
Total non-renewable	353,93	393,05
Total energy in MWh	434,10	548,81

Chamade Hotel – VSME report – FY 2025

Waste & circular economy

Together with our waste partner RENEWI, we sort our waste into five streams. Glass, paper and organic waste reach recycling rates of (almost) 100%, while plastic and mixed waste still need improvement.

WASTE STREAM	GENERATED (KG)	RECYCLED
Glass	1,640	100%
Paper and cardboard	2,320	99%
Organic kitchen waste	3,710	96%
Plastic	1,740	57%
Mixed municipal waste	5,280	15%

SBE – VSME report – FY 2025

5.2.1. General characteristics

This paragraph relates to VSME BB-C5-C9

As part of our commitment to transparency and responsible business practices, we report below key workforce indicators in line with sustainability disclosure requirements. The figures reflect our total headcount, excluding self-employed individuals under long-term collaboration contracts.

+ Geographical distribution

SBE operates across multiple countries. The distribution of employees (excluding self-employed individuals) by country and employment type is as follows:



+ Employment contract type



As of the reporting period, SBE employed a total of 285 people at the end of 2025 (248 in 2024), in all offices. Last year we also welcomed **12 people** (similar to 2024) with a temporary contract like interns, jobstudents and temporary workers.

On top of that, **10 self-employed professionals** were engaged on a long-term basis at SBE that year (compared to 7 in 2024). Of which 8 (compared to 5) of them operate without personnel who are working exclusively for the undertaking.

No temporary workers were provided by undertaking primarily engaged in 'employment activities' in 2025.

+ Employee turnover



in 2025
-9 employees

employee turnover rate
3.25% (3.52% in 2024)

This low figure is a strong indicator that we are on the right path in our ambition to remain the best employer in our sector. It reflects high employee satisfaction, strong engagement and a positive working environment.

Even more telling: those who do leave often return, a clear sign that SBE is a place people value and want to be part of.

+ Gender distribution

We are committed to fostering a diverse and inclusive workplace. Although the construction sector remains predominantly male, we are proud to report a solid representation of women 28% (2024: 27%) within our team.

Our workforce is composed of:



De Smedt Labels – VSME report – FY 2023-2025

Accident figures

Thanks to our extensive protective measures, safety procedures and training programmes, the risk of incidents in our working environment remains relatively low. That said, our accident rate has not yet reached zero – a reality we take seriously. Every incident and near miss is recorded, investigated and used to identify areas for improvement.

In 2025, we recorded an increase in occupational accidents. After thorough investigation, the majority were linked to a combination of behavioural and operational factors, including

workplace organisation, task execution and equipment handling. Each case was carefully analysed, resulting in targeted corrective measures and improvement actions.

While the increase is a matter we take seriously, it has also provided valuable insight into where additional awareness, training and process improvements are needed. Rather than viewing 2025 solely as a setback, we see it as a learning opportunity that has helped us refine our safety approach, strengthen our prevention policy and lay the groundwork for further progress in safety and wellbeing.

	2023	2024	2025
Number of recordable work-related accidents	1	2	5
Rate of recordable work-related accidents*	3.40	5.93	15.33
Number of fatalities as a result of work-related injuries and work-related ill health	0	0	0

* The rate is calculated using the following formula: number of recordable work-related accidents / total number of hours worked * 200,000.

Comment les données sont-elles auditées ?



Assurance

Voluntary Standard/ VSME

Non obligatoire selon la norme, mais efficace pour donner confiance aux parties prenantes et assurer la qualité des données transmises aux autres acteurs de la chaîne de valeur.

PROCESSUS

L'auditeur peut procéder à une revue de la totalité du rapport, d'un module, ou de certains indicateurs.

Méthodologie de l'auditeur

- **Assurance limitée** : moins de contrôles que sur les états financiers
- **Norme** : spécifiques aux informations de durabilité (ISAE 3000 – ISSA 5000)
- **Contexte volontaire** : l'auditeur peut aligner sa mission en fonction des attentes des parties prenantes ou de la qualité des données collectées
 - Définir avec ce dernier quel champ d'assurance est souhaité
 - Discuter des processus de collecte de données : est ce qu'ils sont assez bien établis pour assurer la fiabilité ? L'auditeur peut formuler des recommandations pour améliorer la collecte d'information souvent assez nouvelle
 - Test des données
 - Rapport

Exemple : audit de l'empreinte carbone

SCOPE 1,2 OR 3	SOURCE POWER (e.g. natural gas, diesel, etc.)	EMISSION SOURCE (vehicles, buildings, machinery, etc.)	SITE	ACTIVITY DATA	UNIT	EMISSION FACTOR (KG/UNIT)	EMISSIONS (TONS/Y)
Scope 1	natural gas (BE)	heating & hot water	Sint-Niklaas	149.798	kWh	0,185	27,71
			Namur	28.773	kWh		5,32
			Valencia	7.602	kWh		1,41
			SBE Café	10.000	kWh		1,85
			Mechelen (old)	2.990	kWh		0,55
	petrol (E10) (BE)	fleet	Belgium	58.093	liter	2,139	124,26
	diesel (B7 blend) (BE)	fleet		14.812	liter	2,462	36,47
	petrol (E10 blend) (NL)	fleet	Rotterdam	2.681	liter	3,059	8,20

- Quelle est la méthodologie utilisée ?
- Quels sont les paramètres, hypothèses, estimations ?
- Est ce que cela correspond au prescrit de la norme ?
- Comment les données ont-elles été collectées ?
- Quelles sont les compétences de la personne en charge de cette donnée ? Un tiers a-t-il participé aux calculs ?
- Quels contrôles internes ont été réalisés sur les chiffres ?
- Quels facteurs d'émission ont été utilisés ? Sont il adaptés aux différentes localisations ?
- Est ce que l'on peut expliquer les évolutions d'une année à l'autre ?
-

Exemple : audit des données RH

	2023	2024	2025
Number of permanent employees (headcount)	41	45	47
Number of temporary employees (headcount)	6	3	4
Percentage of employees covered by collective bargaining agreements	100%	100%	100%
Percentage of employees with seniority of five years or more	41%	42%	40%

- Quelle est la méthodologie, les paramètres et les hypothèses utilisés ? Sont-ils conformes aux exigences du VSME ?
- Comment les données sont-elles collectées ?
- Quelles sont les compétences du préparateur d'Indicateurs de performance clés (KPI) ?
- Quels sont les contrôles internes et vérifications effectués sur les données ?
- Pouvons-nous relier l'information au système de paie ?
- Pouvons-nous confirmer que cela couvre tous les types de contrats et est calculé correctement ?
- ...



CONCLUSION

Conclusion

Un exercice important en interne comme pour les parties prenantes

Un reporting simplifié permettant de faire le lien avec les exigences de la CSRD

Un audit volontaire et modulable en fonction du besoin réel

BAS 2026- Belgian Awards for Sustainability Reports Jubilee Year : 25th edition

Final and Ceremony: 17 November 2026

Venue: Dome Eventhall - Docks Brussels



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Merci!