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blue in 4th column is SFDR T1 PAI already covered in VSMEv1-step 1 and 2 **orange in 4th column is Pillar 3 or Benchmark already covered as part of VSME**					
Disclosure Requirement GOV-1 – The role of the administrative, management and supervisory bodies	**Par. 19 - 22 GOV1:** The undertaking shall disclose the following information about the composition and diversity of the members of its administrative, management and supervisory bodies: percentage by gender and other aspects of diversity that the undertaking considers. The board's gender diversity shall be calculated as an average ratio of female to male	**Disclsosure Requirement 3 - Governance bodies responsibilities**	(1) The undertaking shall disclose information about the composition of the administrative, management and/or supervisory bodies, providing information related to the number of members that meet the criteria of independence ? (…) 1(b) when there is a governance body, the related gender diversity ratio	**Indicator #13 Table 1 of Annex 1 ("Board gender diversity")**	
Disclosure Requirement SBM-1 – Strategy, business model and value chain	**par. 31 c) SBM-1:** A statement indicating, together with the related revenues, that the undertaking is active in: i. the fossil fuel (coal, oil and gas) sector , i.e., it derives revenues from exploration, mining, extraction, production, processing, storage, refining or distribution, including transportation, storage and trade, of fossil fuels as defined in Article 2, point (62), of Regulation (EU) 2018/1999 of the European Parliament and the Council;	**Disclosure requirement 4 - Strategy, Business model and value chain**	(2) Can the undertaking provide, if applicable, a statement indicating the related revenues derving from the activites of the undertaking in the following sectors : (i) fossil fuel (coal, oil and gass)	**Indicator #4 Table 1 ("Exposure to companies active in the fossil fuel sector").**	
Disclosure Requirement IR-1 – Description of the processes to identify and assess material impacts and risks	**AR 24. IR-1.** Whether or not it has sites located in or near biodiversity-sensitive areas and whether activities related to these sites negatively affect these areas ;	**Desclosure Requirement 10 - Biodiversity**	(3) If the undertaking identified sites located in or near biodiversity-sensitive areas that it is negatively affecting the undertaking shall disclose the number and area (in hectares) of sites owned, leased or managed in or near these protected areas or key biodiversity areas. (4) Are the activities of the undertaking related to biodiversity-sensitive areas that it affects negatively?	**Indicator #7 Table 1 ("Activities negatively affecting biodiversity-sensitive areas").**	

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Disclosure Requirement IR-3 – Policies and actions in relation to sustainability matters	**AR 50 (table ID 1) IR-3.** For own workforce, value chain workers, affected communities and consumers and end-users, the undertaking shall: i.describe processes and mechanisms to monitor compliance with the UN Global Compact principles and the OECD Guidelines for Multinational enterprises. In its disclosure it shall focus on those matters that are material as well as the general approach in relation to:1.respect for the human rights, including labour rights of workers, human rights of communities, and indigenous peoples, human rights of consumers and/or end-users; 2.engagement with affected stakeholders; and 3.measures to provide and/or enable remedy for human rights impacts	**Disclosure Requirement 7 – Material topics and subtopics and related policies, actions, metrics and targets**	(5) Can the undertaking describe its approach regarding respect for the human rights, including labour rights, of its own employees,workers in value chain, affected communities and end-user? Is there any engagement forms or practices to monitor compliance with OECD Guidelines for Multinational Enterprises?	**Indicator #11 Table 1 Annex 1 ("Lack of processes and compliance mechanisms to monitor compliance with UNGC principles and OECD guidelines for Multinational Enterprises")**	
Disclosure Requirement IR-3 – Policies and actions in relation to sustainability matters	AR 45(table ID 2) IR-3. For value chain workers, affected communities and consumers and end-users, the undertaking shall: i.disclose whether and how its policies are aligned with relevant internationally recognised standards, including United Nations (UN) Guiding Principles on Business and Human Rights. The undertaking shall also disclose the extent to which violations in relation to the UN Global Compact principles and the OECD Guidelines for Multinational Enterprises that involve value chain workers, affected communities and consumers and end-users have been reported in its downstream value chain and, if applicable, an indication of the nature of these;	**Disclosure Requirement 7 – Material topics and subtopics and related policies, actions, metrics and targets**	(6) Can the undertaking describe whether the approach adopted by the undertaking to ensure respect for human rights is aligned with the recognised by EU law standards as the UN Guiding Principles on Business and Human Rights? Can the undertaking describe the violations in relation to the UN Guiding Principles and the OECD Guidelines for Multinational Enterprises?	**Indicator #10 Table 1 Annex 1 ("Violations of UNGC principles and OECD Guidelines for Multinational Enterprises")**	
Disclosure Requirement IR-3 – Policies and actions in relation to sustainability matters	**AR 48 (table ID 10, 11) IR-3**. Whether its policies in relation to value chain workers explicitly address trafficking in human beings , forced or compulsory labour and child labour. It shall also state whether the undertaking has a supplier code of conduct .	**Disclosure Requirement 7 – Material topics and subtopics and related policies, actions, metrics and targets**	(7) Is the policy adopted by the undertaking regarding the protection of human rights in the value chain also covers explicitly trafficking in human beings, forced or any other form of compulsory labor and child labor?		

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Disclosure Requirement IR-3 – Policies and actions in relation to sustainability matters	**AR 48 (table ID 2) IR-3**. The undertaking shall disclose whether and how its policies with regard to its own workforce and workers in the value chain are aligned with internationally recognised standards relevant to its own workers, including the United Nations (UN) Guiding Principles on Business and Human Rights	**Disclosure Requirement 7 – Material topics and subtopics and related policies, actions, metrics and targets**	(8) Do the policies and practices followed by the undertaking meet the requirements of the internationally recognised standards regarding own workforce and workers in value chain aligned UN Guiding Principles on Business and Human Rights ?	**Indicator #10 Table 1 Annex 1 ("Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises")**	
			(9) If applicable the undertaking shall disclose the absolute number of violations reported in respect to its alignment with the UN Global Compact Prinviples and the OECD Guidelines related to own workers and workers in value chain including its upstream and downstream value chain?		

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Disclosure Requirement IR-4 – Targets in relation to sustainability matters	**AR 94 (table ID 1) IR-4. Environmental matters (Climate Change Targets)** (a) Climate change mitigation and adaptation, disclosing the GHG emission reduction targets for scope 1, 2 and 3;	**Disclosure Requirement 7 – Material topics and subtopics and related policies, actions, metrics and targets**	(10) Can the undertaking provide information about its climate change mitigation and adaptation plan and particularly metrics related to GHG emission reduction targets for (i) emissions related to scope 1; (ii) emissions related to scope 2 and (iii) emissions related to scope 3?		
ENVIRONMENTAL METRICS					
Disclosure Requirement E1 - 1	The undertaking shall disclose its **transition plan for climate change** mitigation, if it has adopted GHG emissions reduction targets.		(11) Can the undertaking provide information about the undertaking's transition plan for climate mitigation and the currently set targets, if available, for reduction of the GHG emissions? (12) Is the undertaking in one of the sectors excluded from the EU Paris Aligned Benchmarks ?		Benchmark Article 2 EBA Pillar 3: ITS- template 1 climate change transition risk Benchmark: Articles 12.1 (d) to (g) and 12.2
Disclosure Requirement E1-2 - Energy	7. The disclosure required by paragraph 5 shall include the total energy consumption in MWh related to own operations disaggregated by: **(a) Total energy consumption from fossil sources**	**Disclosure Requirement 8 – Energy and carbon emissions**	(13) total energy consumption in MWh, with breakdown of: i) fossil fuels; ii) electricity, as expressed in utility billings (with the breakdown between	**Indicator #5 Table 1 ("Share of non-renewable energy consumption and production").**	

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consumption and mix	(b) where applicable, the undertaking shall disaggregate and disclose separately its **non-renewable energy production and renewable energy production in MWh.**	**(CO2)**	renewable and non-renewable sources);	**Indicator #5 Table 1 Annex 1 ("Share of non-renewable energy consumption and production").**	
Disclosure Requirement E1-2 - Energy consumption and mix	**Par. 8-11 Energy intensity based on net revenue** 8. The undertaking shall provide information on the energy intensity (total energy consumption per net revenue) associated with activities in high climate impact sectors. 9. The disclosure on energy intensity required by paragraph 8 shall only be derived from the total energy consumption and net revenue from activities in high climate impact sectors. 10. The undertaking shall specify the high climate impact sectors that are used to determine the energy intensity required by paragraph 8. 11. The undertaking shall disclose the reconciliation to the relevant line item or notes in the financial statements of the net revenue amount from activities in high climate impact sectors (the denominator in the calculation of the energy intensity required by paragraph 8).	**Disclosure Requirement 8 – Energy and carbon emissions (CO2)**	(14) Can the undertaking provide information relevant to its energy intensity as the calculation of its net revenue from activites in high climate impact sectors devided by the total energy consumption?	**Indicator #6 Table 1 Annex 1 ("Energy consumption intensity per high impact climate sector").**	
			(15) if the undertaking belongs to high climate impact sectors, what is the energy intensity of the undertaking?		
			(16) Can the undertaking disclose the reconciliation or relevant notes in its financial statements of the net revenue amount from ctivities in high climate impact sectors?	**Indicator #6 in Table 1 Annex 1 ("Energy consumption intensity per high impact climate sector").**	

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Disclosure Requirement E1-3– Gross Scopes 1, 2, 3 and Total GHG emissions	**Par. 12.** The undertaking shall disclose in metric tonnes of CO2eq its : (a) gross Scope 1 GHG emissions; (b) gross Scope 2 GHG emissions; (c) gross Scope 3 GHG emissions; and (d) total GHG emissions.	**Disclosure Requirement 8 – Energy and carbon emissions (CO2)**	(17) CO2 equivalent tons (tCO2-eq) of GHG emissions (commonly defined as scope 1 and scope 2);	**Indicators #1 and #2 Table 1 Annex 1 ("GHG emissions" and "Carbon footprint").**	Benchmark: Articles 5 (1), 6 and 8 (1).
Disclosure Requirement E1-3– Gross Scopes 1, 2, 3 and Total GHG emissions	**Par. 22 and 23. GHG Intensity based on net revenue** 22. The undertaking shall disclose its GHG emissions intensity. It shall provide the total GHG emissions in metric tonnes of CO2eq (required by paragraph (d)) per net revenue. 23. The undertaking shall disclose the reconciliation to the relevant line item or notes in the financial statements of the net revenue amounts (the denominator in the calculation of the GHG emissions intensity required by paragraph 22).	**Disclosure Requirement 8 – Energy and carbon emissions (CO2)**	(18) Can the undertaking disclose the GHG intensity of its total net revenue, providing the total GHG emissions metric tonnes of CO2eq (as disclosed in its sustainability statement) and in reference to its financial statements for the denominator that is the net revenue amounts?	**Indicator #3 Table 1 Annex 1("GHG intensity of investee companies").**	Benchmark: Article 8 (1).
DR E1-5 - Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	**Par. 30 and 31of LSME merged for VSME.** The disclosure of anticipated financial effects from material physical risks and transition risks required by paragraph 28 shall include :	Not covered as a DR in VSME - In 1.1 Complying with [draft] VSME ESRS it is stated: 13. The undertaking may disclose sustainability-related financial opportunities that generate or are likely to generate material financial effects in the short-, medium- or long- term.	(19) Can the undertaking provide information related to potential finacial effects that physical risks from climate change may have on the company and particulalry the following?		Benchmark Annex II
	(a) the monetary amount and proportion (percentage) of assets at material physical risk over the short-, medium- and long-term time horizons; with the monetary amounts of these assets disaggregated by acute and chronic physical risk ;		(i) what is the monetary amount and the percentage of the undertaking's assets that can be subjected to material physical risks over the short, the medium and the long-term time horizons, disaggregated by acute and chronic physical risk?		EBA Pillar 3: ITS - Template 5: Banking book - Climate change physical risk: Exposures subject to physical risk.
	(b) the location of significant assets at material physical risk ; and		(ii) where is the location of significant assets affected by material physical risks?		EBA Pillar 3: ITS - Template 5: Banking book - Climate change physical risk: Exposures subject to physical risk

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	(c)a breakdown of the carrying value of its real estate assets by energy-efficiency classes		(iii) the breakdown of the undertaking's carrying value of its real estate assets by energy efficiency classes		EBA Pillar 3: ITS - Template 2: Banking book - Climate change transition risk: Loans collateralised by immovable property - Energy efficiency of the collateral
Disclosure Requirement E1-5 - Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	**Par. 34**: For the disclosure of potential to pursue **climate-related opportunities**, the undertaking may consider : (a) its expected cost savings from climate change mitigation and adaptation actions; and (b) the potential market size or expected changes to net revenue from low-carbon products and services or adaptation solutions to which the undertaking has or may have access.	Not covered in VSME	(20) Can the undertaking disclose information related to its pursue of climate-related opportunities considering (a) expected cost savings from climate change mitigation and adaptation actions and (b) the potential market size or expected changes to net revenue from low-carbon products and services or other adaptation solutions that the undertaking has or may have access?		Benchmark: Annex II.
Disclosure Requirement E2-1 - Pollution of air, water and soil	**Par. 37**.: The undertaking shall disclose the **consolidated amount of**: (a) **each pollutant listed in Annex II of the E-PRTR Regulation** (European Pollutant Release and Transfer Register) emitted to air, **water** and soil ;	**Disclosure Requirement 9 – Pollution of air, water and soil**	(21) The undertaking shall disclose the pollutants that that it emits through its own operations, into air, water and soil .(pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register).	**Indicator #8 Table 1 Annex 1 ("Emissions to water").**	

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Disclosure Requirement E5-2 - Resource outflows	**Par. 39 Waste:** The undertaking shall also disclose the total amount of hazardous waste and radioactive waste generated by the undertaking, where radioactive waste is defined in Article 3(7) of Council Directive 2011/70/Euratom for each type of hazardous, the amount (by weight) directed to disposal by waste treatment type and the total amount summing all three types. The waste treatment types to be disclosed are: (a) incineration; (b) landfilling; and (c) other disposal operations	**Disclosure Requirement 11 – Resource use, circular economy, water consumption, and waste management**	(22)he undertaking shall also disclose the total amount of hazardous waste and radioactive waste generated by the undertaking, where radioactive waste is defined in Article 3(7) of Council Directive 2011/70/Euratom39.	**Indicator #9 Table 1 Annex 1 ("Hazardous waste and radioactive waste ratio").**	
SOCIAL METRICS					
Disclosure Requirement S1-7 – Health and safety metrics	**Par. 32.**: The disclosure required by paragraph 33 shall include the following information, where applicable broken down between employees and non-employees in the undertaking's own workforce: a) the number of fatalities as a result of work-related injuries and work-related ill health;	**Disclosure Requirement 13 – Workforce – health and safety**	(23) The disclosure shall include: (a) working days lost due to different reasons (absenteeism, illness, and similar); and		Benchmark: Indicator "Weighted average ratio of accidents, injuries, fatalities" in section 1 and 2 of Annex 2.
	b) the number and rate of recordable work-related accidents		(24) (b) work-related injuries occurred (including the "in itinerary" accidents also known as commuting accidents).		Benchmark: Indicator "Weighted average ratio of accidents, injuries, fatalities" in section 1 and 2 of Annex 2.

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Disclosure Requirement S1-8 – Remuneration metrics (pay gap and total remuneration)	**Par. 35.:** The disclosure required by paragraph XX shall include: (a) the gender pay gap, defined as the difference of average pay levels between female and male employees, expressed as percentage of the average pay level of male employees;	**Disclosure Requirement 14 – Workforce – equal renumeration, work-life balance and opportunities for development**	(25) The disclosure shall include: (a) the percentage gap in pay between its female and male employees. The pay gap is defined as the difference of average pay levels between female and male employees, expressed as a percentage of the average pay level of male employees;	**Indicator #12 Table 1 Annex 1 ("Unadjusted gender pay gap")**	Benchmark: Indicator "Weighted average gender pay gap" in section 1 and 2 of Annex 2.
BUSINESS CONDUCT METRICS					
Disclosure Requirement G1-2 –Anti-corruption and anti-bribery	Par. 10.: The undertaking shall disclose: (b) the number of convictions and the amount of fines for violation of anti-corruption and anti-bribery laws.	**Disclosure Requirement 15 – Responsible Business Practices**	(26) (b) the number of convictions and the amount of fines for violation of anti-corruption and anti-bribery laws .		Benchmark administrators to disclose ESG factors subject to Regulation (EU) 2020/1816 as set out by indicator "Numbers of convictions and amount of fines for violations of anti-corruption and anti-bribery laws" in section 1 and 2 of Annex 2.

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ID	Application Requirement	Sustainability topic	Targets - T	EU Data Point
1	The undertaking shall consider to disclose its GHG emission reduction targets for scope 1, 2 and 3	climate change	T	SFDR Tab. 2 Climate benc regulation, 2

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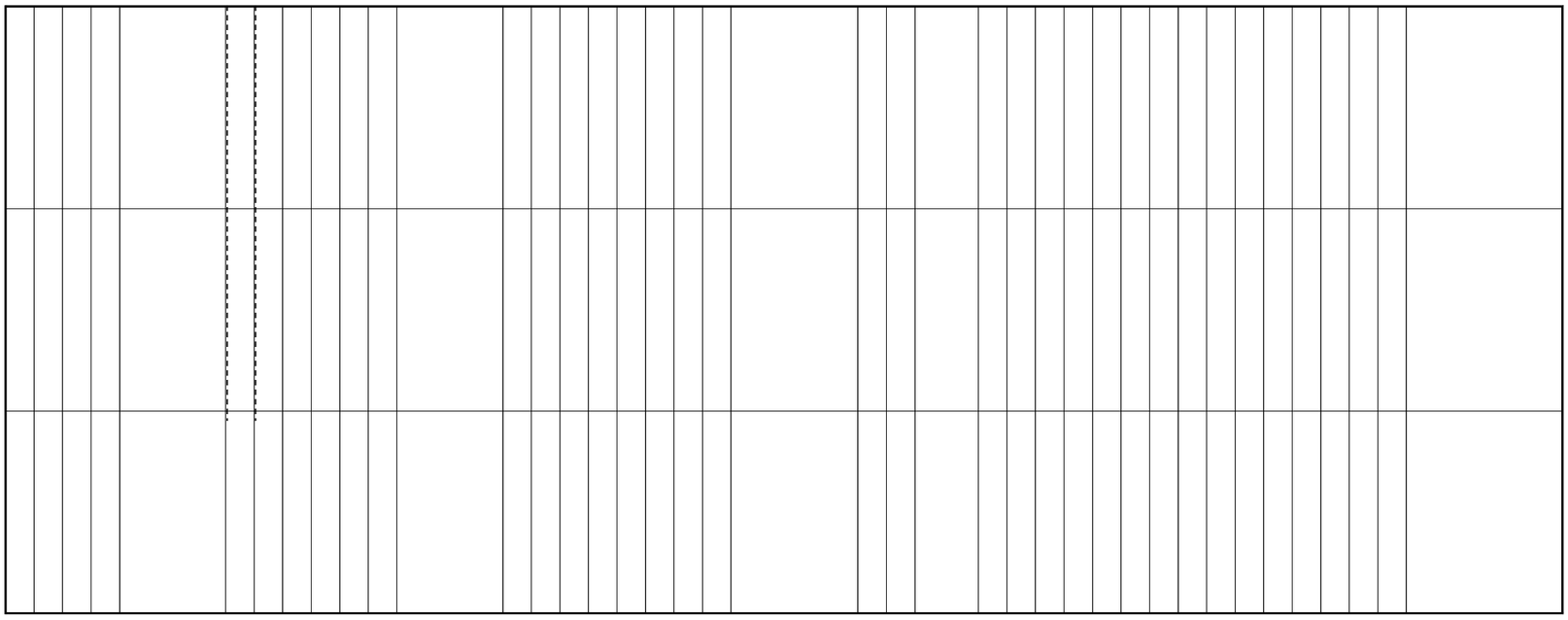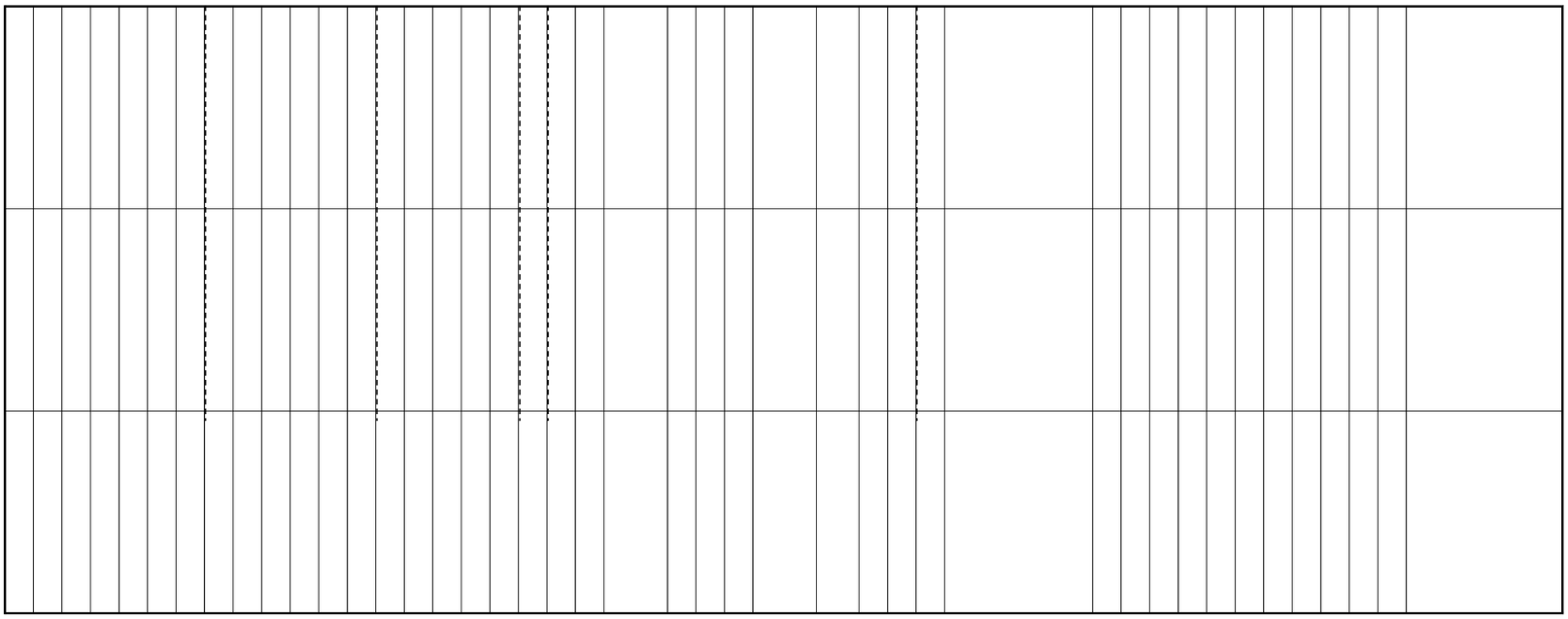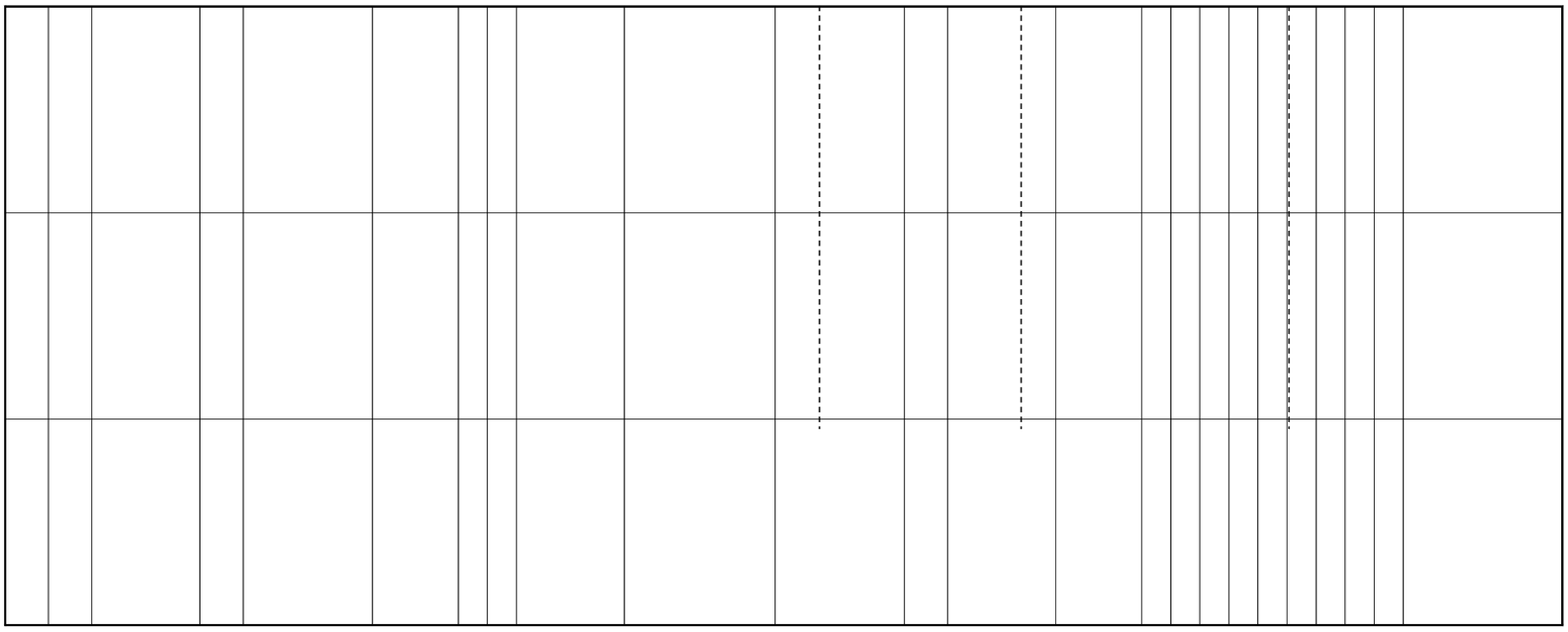
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