

---

**Company XYZ**

# **Sustainability Report**

**2024**

**Prepared in accordance with the EFRAG Voluntary  
Sustainability Reporting Standard for Non-Listed SMEs  
(VSME), released on 17 December 2024**

---

## Document Information

|                          |   |
|--------------------------|---|
| Entity Name              | Company XYZ   |
| Entity Identifier        | TestCode1234  |
| Entity Identifier Scheme | <a href="http://standards.iso.org/iso/17442">http://standards.iso.org/iso/17442</a> |
| Report currency          | EUR   |
| Report period            | 2024-01-01 – 2024-12-31   |
| Decimal separator        | <input type="text" value="."/> (FULL STOP)  |
| Report generated         | 2025-05-30 14:13:04 +0000   |

All disclosures are related to the reporting period above unless specified otherwise.

# Table of Contents

|           |   |
|-----------|---|
| [B01.000] | - General information - Basis for Preparation   |
| [B01.100] | - General information - List of subsidiaries  |
| [B01.200] | - General information - List of sites   |
| [B02.000] | - General information - Practices, policies and/or future initiatives for transitioning towards a more sustainable economy                |
| [B03.000] | - Environment - Total Energy Consumption  |
| [B03.100] | - Environment - Breakdown of energy consumption   |
| [B03.200] | - Environment - Estimated Greenhouse Gas Emissions  |
| [B03.300] | - Environment - Greenhouse Gas Emissions intensity  |
| [B04.100] | - Environment - Pollution of air, water and soil: amount of emissions   |
| [B05.000] | - Environment - Sites in biodiversity sensitive areas   |
| [B06.000] | - Environment - Water Withdrawal  |
| [B06.100] | - Environment - Water Consumption   |
| [B07.000] | - Environment - Description of circular economy principles  |
| [B07.100] | - Environment - Breakdown of waste by type  |
| [B07.200] | - Environment - Total Hazardous and Non-Hazardous waste   |
| [B07.300] | - Environment - Breakdown of annual mass-flow of relevant materials used by the undertaking   |
| [B07.400] | - Environment - Total annual mass-flow of materials used by the undertaking   |
| [B08.000] | - Social - Workforce - General characteristics: type of contract  |
| [B08.100] | - Social - Workforce - General characteristics: gender  |
| [B08.200] | - Social - Workforce - General characteristics: country of employment   |
| [B08.300] | - Social - Workforce - General characteristics: turnover rate   |
| [B09.000] | - Social - Workforce - Health and safety  |
| [B10.000] | - Social - Workforce - Remuneration, collective bargaining and training   |
| [B11.000] | - Governance - Convictions and fines for corruption and bribery   |
| [C01.000] | - General information - Strategy: Business Model and Sustainability – Related Initiatives   |
| [C02.000] | - General information - Description of practices, policies and/or future initiatives for transitioning towards a more sustainable economy |
| [C03.000] | - Environment - Greenhouse Gas Emissions Reduction Baseline and Target Year   |
| [C03.100] | - Environment - Greenhouse Gas Emission Reduction Targets   |
| [C03.200] | - Environment - Disclosure of list of main actions the entity seeks to achieve its targets  |
| [C03.300] | - Environment - Transition plan for undertakings operating in high climate impact sectors   |
| [C04.000] | - Environment - Climate risks   |
| [C05.000] | - Social - Additional (general) workforce characteristics   |
| [C06.000] | - Social - Additional own workforce information - Human rights policies and processes   |
| [C07.000] | - Social - Severe negative human rights incidents   |

[C08.100] - Governance - Exclusion from EU benchmarks

[C09.000] - Governance - Gender diversity ratio in the governance body

---

## [B01.000] - General information - Basis for Preparation

Basis for preparation (Basic Module Only or Basic & Comprehensive Module)

**Option B (Basic Module and Comprehensive Module)**

Basis for reporting (consolidated or individual basis)

**Sustainability report prepared on a consolidated basis**

Report contains disclosures from the previous reporting period that remain unchanged

**True**

List of disclosures for which no changes are reported compared to the previous period reporting

**B2 – Practices, policies and future initiatives for transitioning towards a more sustainable economy**

**B3 – Energy and greenhouse gas emissions**

Link to previous report containing disclosures that remain unchanged

**[www.TestReport.com](http://www.TestReport.com)**

List of omitted disclosures deemed to be classified or sensitive information

**None**

Undertakings legal form

**private limited liability undertaking**

NACE sector classification codes

**NACE G - 47.22 Retail sale of meat and meat products**

**NACE G - 47.21 Retail sale of fruit and vegetables**

Assets

**€ 600,000.00**

Turnover

**€ 235,000.00**

Number of employees

**151.00**

Employee counting methodology

**As an average across the reporting period**

Type of number of employees

**Full-time equivalent (FTE)**

Country of primary operations and location of significant assets

**Italy**

Description of sustainability-related certification(s) or label(s)

“

*Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. Ut enim ad minim veniam, quis nostrud exercitation ullamco laboris nisi ut aliquip ex ea commodo consequat.*

”

[B01.100] - General information - List of subsidiaries

| Identifier of the subsidiary | 2024-01-01 – 2024-12-31  |                                      |
|------------------------------|--------------------------|--------------------------------------|
|                              | Name of the subsidiary   | Registered address of the subsidiary |
| 1                            | Company XYZ Subsidiary 1 | Street XYZ, City, Country            |

[B01.200] - General information - List of sites

| Identifier of site | 2024-01-01 – 2024-12-31 |                     |              |                 |                      |
|--------------------|-------------------------|---------------------|--------------|-----------------|----------------------|
|                    | Address of site         | Postal code of site | City of site | Country of site | GPS Location of site |
| 1                  | Duomo Square            | 20122               | Milan        | Italy           | 45.4639102,9.1906426 |



## **[B02.000] - General information - Practices, policies and/or future initiatives for transitioning towards a more sustainable economy**

Sustainability issues addressed by practice, policy and/or future initiative

**Climate change**

**Water and marine resources**

**Circular economy**

**Workers in the value chain**

**Consumers and endusers**

Practice, policy and/or future initiative is publicly available

**True**

[B03.000] - Environment - Total Energy Consumption

Total energy consumption

250.00 MWh

[B03.100] - Environment - Breakdown of energy consumption

|  | 2024-01-01 – 2024-12-31                  |                  |                      |
|--|--|------------------|----------------------|
|  | MWh                                      |                  |                      |
|  | Total renewable and non-renewable energy | Renewable energy | Non-renewable energy |
| Energy consumption from electricity                | 110.00                                   | 10.00            | 100.00               |
| Energy consumption from self-generated electricity | 43.00                                    | 23.00            | 20.00                |
| Energy consumption from fuels                      | 76.50                                    | 76.50            | 0.00                 |

[B03.200] - Environment - Estimated Greenhouse Gas Emissions

|  | 2024-01-01 – 2024-12-31 |
|--|-------------------------|
|  | tCO2e                   |
|  | Currently stated        |
| Gross Scope 1 greenhouse gas emissions                         | 100.00                  |
| Gross location-based Scope 2 greenhouse gas emissions          | 50.00                   |
| Total (gross) location-based Scope 1 and Scope 2 GHG emissions | 150.00                  |
| Gross Scope 3 greenhouse gas emissions                         | 700.00                  |
| Total (gross) location-based GHG emissions                     | 850.00                  |

**[B03.300] - Environment - Greenhouse Gas Emissions intensity**

Total location-based Greenhouse Gas Emissions intensity

**0.0036170 tCO2e per €**

[B04.100] - Environment - Pollution of air, water and soil:  
amount of emissions

| Type of pollutant    | 2024-01-01 – 2024-12-31   |                             |                            |
|----------------------|---------------------------|-----------------------------|----------------------------|
|                      | t                         |                             |                            |
|                      | Amount of emission to air | Amount of emission to water | Amount of emission to soil |
| Alachlor             | 567.00                    |                             |                            |
| Anthracene           |                           |                             | 67.00                      |
| Carbon dioxide (CO2) |                           | 567.00                      |                            |

[B05.000] - Environment - Sites in biodiversity sensitive areas

| Identifier of site | 2024-01-01 – 2024-12-31                     |   |   |
|--------------------|---|---|---|
|                    | m²  |   |   |
|                    | Area of site in biodiversity sensitive area | Site located in a biodiversity sensitive area | Site located near a biodiversity sensitive area |
| 1                  | 1,200.00                                    | True  |   |

[B06.000] - Environment - Water Withdrawal

Total amount of water withdrawn from all sites

742.50 m<sup>3</sup>

Amount of water withdrawn at sites located in areas of high water-stress

150.00 m<sup>3</sup>



[B06.100] - Environment - Water Consumption

Water discharge from undertaking production processes

100.00 m<sup>3</sup>

Total water consumption

642.50 m<sup>3</sup>

## **[B07.000] - Environment - Description of circular economy principles**

Undertaking applies circular economy principles

**NO**

## [B07.100] - Environment - Breakdown of waste by type

| Type of waste  | 2024-01-01 – 2024-12-31                     |   |                                     |                                   |  |  |
|--|---|---|-------------------------------------|-----------------------------------|--|--|
|  | Waste diverted to recycle or reuse (volume) | Waste diverted to recycle or reuse (mass) | Waste directed to disposal (volume) | Waste directed to disposal (mass) | Total waste recycled, reused and directed to disposal (volume) | Total waste recycled, reused and directed to disposal (mass) |
|  | m <sup>3</sup>                              |   | m <sup>3</sup>                      |                                   | m <sup>3</sup>   |  |
| 040201 Non-Hazardous Waste - Waste from unprocessed textile fibres and other natural fibrous substances mainly of vegetable origin |   | 100.00 t                                  |                                     | 150.00 t                          |  | 250.00 t   |
| 040210 Non-Hazardous Waste - Organic matter from natural products (e.g. grease, wax)   | 4,000.00                                    |   | 1,000.00                            |                                   | 5,000.00   |  |
| 101102 Non-Hazardous Waste - Waste glass   |   | 500.00 t                                  |                                     | 200.00 t                          |  | 700.00 t   |
| 130101 Hazardous Waste - Hydraulic oils, containing PCBs or PCTs   | 30.00                                       |   | 70.00                               |                                   | 100.00   |  |
| 150104 Non-Hazardous Waste - Metallic packaging  |   | 300.00 t                                  |                                     | 100.00 t                          |  | 400.00 t   |
| 160806 Hazardous Waste - Spent liquids used as catalysts   |   | 800.00 kg                                 |                                     | 400.00 kg                         |  | 1,200.00 kg  |

|  |  |               |  |          |  |               |
|--|--|---------------|--|----------|--|---------------|
| 200101 Non-Hazardous Waste - Paper and cardboard |  | 1,200.00<br>t |  | 300.00 t |  | 1,500.00<br>t |
|--|--|---------------|--|----------|--|---------------|

## [B07.200] - Environment - Total Hazardous and Non-Hazardous waste

Total Hazardous waste generated (mass)

**1,200.00 kg**

Total Non-Hazardous waste generated (mass)

**2,850,000.00 kg**

Total waste generated (mass)

**2,851,200.00 kg**

Total Hazardous waste generated (volume)

**100.00 m<sup>3</sup>**

Total Non-Hazardous waste generated (volume)

**5,000.00 m<sup>3</sup>**

Total waste generated (volume)

**5,100.00 m<sup>3</sup>**

[B07.300] - Environment - Breakdown of annual mass-flow of relevant materials used by the undertaking

| Identifier of material | 2024-01-01 – 2024-12-31           |                         |                         |
|------------------------|-----------------------------------|-------------------------|-------------------------|
|                        | Name of the material used         | Weight of material used | Volume of material used |
|                        |                                   | kg                      | m³                      |
| 1                      | Packaging, boxes for produce/meat | 1,500.00                |                         |
| 2                      | Wrapping, trays, containers       |                         | 800.00                  |

## **[B07.400] - Environment - Total annual mass-flow of materials used by the undertaking**

Total weight of material used

**1,500.00 kg**

Total volume of material used

**800.00 m<sup>3</sup>**

**[B08.000] - Social - Workforce - General characteristics: type of contract**

Number of permanent contract employees

**110.00**

Number of temporary contract employees

**41.00**



## [B08.100] - Social - Workforce - General characteristics: gender

Number of male employees

**55.00**

Number of female employees

**40.00**

Number of other gender employees

**5.00**

Number of non-reported gender employees

**51.00**

**[B08.200] - Social - Workforce - General characteristics:  
country of employment**

| Country of employment contract | 2024-01-01 – 2024-12-31                                |
|--------------------------------|--|
|                                | Number of employees for country of employment contract |
| Albania                        | 10.00  |
| Belgium                        | 1.00   |
| Italy                          | 140.00   |

## **[B08.300] - Social - Workforce - General characteristics: turnover rate**

Employee turnover rate

**28.41 %**

**[B09.000] - Social - Workforce - Health and safety**

Number of recordable work related accidents in the reporting period

**2.00**

Rate of recordable work related accidents in the reporting period

**1.32**

Number of fatalities as a result of work-related injuries and work-related ill health

**0.00**

## [B10.000] - Social - Workforce - Remuneration, collective bargaining and training

Employees receive pay equal or above minimum wage determined by national law or collective bargaining agreement

**YES**

Percentage gap in pay between female and male employees

**10.00 %**

Percentage of employees covered by collective bargaining agreements

**92.72 %**

Average number of annual training hours per male employee

**100.00**

Average number of annual training hours per female employee

**150.00**

Average number of annual training hours per other gender employee

**140.00**

Average number of annual training hours per non-reported gender employee

**120.00**

**[B11.000] - Governance - Convictions and fines for corruption and bribery**

Total number of convictions for the violation of anti-corruption and anti-bribery laws

**1.00**

Total amount of fines for the violation of anticorruption and antibribery laws

**€ 5,000.00**

## [C01.000] - General information - Strategy: Business Model and Sustainability – Related Initiatives

Description of significant groups of products and/or services offered

“

*Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua.*

*Ut enim ad minim veniam, quis nostrud exercitation ullamco laboris nisi ut aliquip ex ea commodo consequat.*

”

Description of significant market(s) the undertaking operates in

“

*Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua.*

*Ut enim ad minim veniam, quis nostrud exercitation ullamco laboris nisi ut aliquip ex ea commodo consequat.*

”

Description of main business relationships (e.g. key suppliers, customers distribution channels and consumers)

“

*Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua.*

*Ut enim ad minim veniam, quis nostrud exercitation ullamco laboris nisi ut aliquip ex ea commodo consequat.*

”

Description of key elements of strategy that relates to or affects sustainability issues

“

*Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua.*

*Ut enim ad minim veniam, quis nostrud exercitation ullamco laboris nisi ut aliquip ex ea commodo consequat.*

”



## [C02.000] - General information - Description of practices, policies and/or future initiatives for transitioning towards a more sustainable economy

Description of practices, policies and/or future initiatives

“

*Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua.*

*Ut enim ad minim veniam, quis nostrud exercitation ullamco laboris nisi ut aliquip ex ea commodo consequat.*

”

Most senior level accountable for implementation of practices, policies and/or future initiatives

“

*Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua.*

*Ut enim ad minim veniam, quis nostrud exercitation ullamco laboris nisi ut aliquip ex ea commodo consequat.*

”

**[C03.000] - Environment - Greenhouse Gas Emissions  
Reduction Baseline and Target Year**

Greenhouse gas emission reduction target base year

**2020**

Greenhouse gas emission reduction target year

**2030**

[C03.100] - Environment - Greenhouse Gas Emission Reduction Targets

|  | tCO2e         |             |
|--|---------------|-------------|
|  | Baseline year | Target year |
|  | 2020          | 2030        |
| Gross Scope 1 greenhouse gas emissions                         | 150.00        | 75.00       |
| Gross location-based Scope 2 greenhouse gas emissions          | 75.00         | 15.00       |
| Total (gross) location-based Scope 1 and Scope 2 GHG emissions | 225.00        | 90.00       |
| Gross Scope 3 greenhouse gas emissions                         | 700.00        | 300.00      |
| Total (gross) location-based GHG emissions                     | 925.00        | 390.00      |

## [C03.200] - Environment - Disclosure of list of main actions the entity seeks to achieve its targets

Disclosure of list of main actions the entity seeks in order to achieve its targets

“

*Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. Ut enim ad minim veniam, quis nostrud exercitation ullamco laboris nisi ut aliquip ex ea commodo consequat.*

*Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua.*

*Ut enim ad minim veniam, quis nostrud exercitation ullamco laboris nisi ut aliquip ex ea commodo consequat.*

”

## **[C03.300] - Environment - Transition plan for undertakings operating in high climate impact sectors**

Date of adoption of transition plan for undertaking not having adopted transition plan yet  
**2028-01-01**

## [C04.000] - Environment - Climate risks

Description of climate-related hazards and climate-related transition events

“  
*Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. Ut enim ad minim veniam, quis nostrud exercitation ullamco laboris nisi ut aliquip ex ea commodo consequat.*  
”

Disclosure of how it has assessed the exposure and sensitivity of its assets, activities and value chain to these hazards and transition events

“  
*Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. Ut enim ad minim veniam, quis nostrud exercitation ullamco laboris nisi ut aliquip ex ea commodo consequat.*  
”

Time horizons of any climate-related hazards and transition events identified

“  
*Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. Ut enim ad minim veniam, quis nostrud exercitation ullamco laboris nisi ut aliquip ex ea commodo consequat.*  
”

Disclosure of whether it has undertaken climate change adaptation actions for any climate related hazards and transition events

**NO**

## [C05.000] - Social - Additional (general) workforce characteristics

Female-to-male ratio at management level for the reporting period

**80.00 %**

Total number of self-employed workers without personnel that are working exclusively for the undertaking

**4.00**

Total number of temporary-workers provided by undertakings primarily engaged in employment activities

**50.00**

## **[C06.000] - Social - Additional own workforce information - Human rights policies and processes**

Undertaking has a code of conduct or human rights policy for its own workforce

**YES**

Type of content covered by the code of conduct or human rights policy for its own workforce

**Child labour**

**Forced labour**

**Human trafficking**

**Discrimination**

**Accident prevention**

Undertaking has a complaint handling mechanism for its own workforce

**YES**



## **[C07.000] - Social - Severe negative human rights incidents**

Undertaking has confirmed human rights incidents in its own workforce

**NO**

Undertaking aware of any confirmed incidents involving workers in the value chain, affected communities, consumers and end-users

**NO**

## [C08.100] - Governance - Exclusion from EU benchmarks

Undertakings are excluded from any EU reference benchmarks that are aligned with the Paris Agreement

**NO**

**[C09.000] - Governance - Gender diversity ratio in the governance body**

Gender diversity ratio in governance body

2

This report contains 139 XBRL facts (139 unique facts).

---