

Manual de Apoio

VSME

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SCOPE OF VSME

The VSME COTEC is based on the Basic module of EFRAG's Voluntary Standard for non-listed micro, small and medium companies, a model that has now been adopted by the European Commission as the reference norm for sustainability reporting in SMEs.

This recognition reinforces the VSME as a trusted and harmonized framework that ensures alignment with European policy objectives, enhancing its credibility and practical value for companies of all sizes within the SME spectrum.

The purpose of the VSME ED is to support SMEs in:

Contributing to a more sustainable and inclusive economy, in line with European sustainability goals;

- a) Contributing to a more sustainable and inclusive economy by aligning business practices with environmental and social goals. SMEs can play a pivotal role in reducing negative impacts, fostering innovation for green and digital transitions, and promoting fair and inclusive growth across value chains and communities.
- b) Strengthening the management of sustainability issues by embedding them into strategic planning and daily operations. This approach helps SMEs anticipate risks, identify opportunities for efficiency, and foster innovation, while reinforcing their credibility and reputation in the market. By improving how sustainability is managed, SMEs can achieve competitive growth and greater resilience in the short, medium and long term, ensuring they are better prepared to meet regulatory expectations, attract talent, and respond to the evolving demands of clients, partners and society at large.
- c) Providing reliable, relevant and comparable information that meets the needs of lenders, credit providers and investors. By doing so, SMEs can improve their access to finance, strengthen trust with financial stakeholders, and reduce the complexity and cost of multiple, uncoordinated reporting requests.
- d) Facilitating the exchange of sustainability information with large organizations by addressing supply chain data requirements. This allows SMEs to remain competitive, enhance their role as strategic partners in European and global value chains, and seize new business opportunities created by the sustainability transition.

By positioning itself as part of the European standardization effort, the VSME COTEC offers SMEs a clear, credible and future-proof pathway to embed sustainability at the heart of their strategy and operations.

DATA ENTRY REQUIREMENTS

Data report on individual basis

The report must be prepared considering the individual organization aligned with the data collection carried out within the scope of the Inovadora COTEC application.

Time frame

The data collection should occur annually, following the same time frame as the organization final reports.

Materiality not necessary

For the preparation of the report, a materiality analysis is not required. Certain metrics, marked with an asterisk (*), are mandatory, while for others, the organization must evaluate whether they are relevant and applicable to its specific circumstances.

Data Points

For each requested metric, data for two years (2023 and 2024) must be provided. However, entering data for 2024 will only be mandatory for metrics marked as 'Required'. While data for 2023 is recommended, it is not mandatory.

Comparative information

Whenever possible, two data points should be provided. Without at least two data points, it will not be possible to analyze trends or track progress over time.

Saving Progress Option

Organizations have the option to save their progress during the data entry process. This feature allows you to save partially completed forms and return to them at a later time, ensuring that no data is lost. To save your progress, simply click the Save button located at the top. You can resume data entry from where you left off at any time.

I. INTRODUCTION AND COMPANY DETAILS

1. Person of contact *

2. Email *

3. Company ID (NIPC) *

4. Company name *

5. What are the addresses of key sites owned, leased, or managed by your organization? *

City	Country
...	Select... ▼
...	Select... ▼

6. Has your organization obtained any sustainability-related certifications or labels? *

No

Yes

If yes, briefly describe them, including, where relevant, the issuers of the certification or label, date and rating score.

II. ENERGY AND GREENHOUSE GAS EMISSIONS

Report on the organization's climate impacts, providing information about its energy use and greenhouse gas emissions.

Climate impacts are strongly influenced by energy consumption. For this reason, it is important to disclose not only the total amount of energy consumed but also the type of energy — for example, fossil fuels (coal, oil, and gas) versus renewable sources, or a mix of different energy types.

Organizations shall report energy consumption in terms of final energy, defined as the amount of energy delivered to the organization. Examples include: megawatt-hours (MWh) of electricity purchased from the grid; steam received from a nearby industrial facility; and diesel or other fuels purchased at petrol stations.

Notes:

When an undertaking purchases fossil or renewable fuels (e.g., natural gas, oil, or biomass) to generate electricity, heat, or cooling for its own consumption, it must avoid double counting. In this case, the energy content of the purchased fuel is reported only as fuel consumption, and the resulting electricity or heat is not reported again.

When electricity is generated from renewable sources such as solar or wind — where no fuel input is required — the undertaking should account for the electricity generated and consumed as electricity consumption.

For example, if an SME uses a gas boiler to produce hot water, the relevant energy consumption to report is the amount of gas consumed, rather than the hot water produced, which is the final energy carrier.

GHG Protocol Calculator

Within the online questionnaire, a tool is available to help estimate greenhouse gas (GHG) emissions in accordance with the [GHG Protocol](#). Two methods are provided for entering this information:

- If your organization has not yet calculated GHG emissions, the questionnaire will guide you step-by-step to gather the necessary data and calculate your emissions. [Continue to the next page]
- If your organization has already calculated GHG emissions, enter directly the data for energy and GHG emissions. However, this tool can be used to verify accuracy and consistency of the calculation, with the GHG Protocol. [Go to page 18]

1. Method selected to provide GHG emissions

- Use the questionnaire to calculate GHG emissions and energy consumption or to verify consistency with the GHG Protocol of the already calculated values (recommended)
- Enter already calculated GHG emissions and energy data

If selected 'Use the questionnaire to calculate GHG emissions' continue to question 2. If selected 'Enter already calculated GHG emissions' go to question 36 in page 18.

Using the questionnaire to calculate GHG emissions and energy consumption

Emission factors are standardized values used to convert energy or fuel consumption into greenhouse gas (GHG) emissions and vary by country.

You will be guided to calculate and report:

- **Scope 1 emissions:** Direct GHG emissions from owned or controlled sources, such as fuel burned in vehicles, boilers, or generators.
- **Scope 2 emissions:** Indirect GHG emissions resulting from purchased energy, such as electricity, heating, or cooling. These occur at sources owned or controlled by another entity but are attributable to the organization's activities.

This requirement is aligned with the Greenhouse Gas Protocol—the leading GHG accounting standard—and with ISO 14064-1.

SCOPE 1 CATEGORIES

2. Select the Scope 1 emission categories applicable to your organization

	Selection
Mobile Emissions: Does your organization own or control (i.e. lease) any vehicles?	<input type="radio"/> No <input type="radio"/> Yes
Stationary Emissions: Does your organization operate fixed equipment such as boilers, furnaces, heaters, or generators that run on fuels?	<input type="radio"/> No <input type="radio"/> Yes
Fugitive Emissions: Does your organization experience emissions from equipment leaks, venting, or refrigeration/air conditioning equipment?	<input type="radio"/> No <input type="radio"/> Yes
Process Emissions: Does your organization engage in industrial production processes that transform materials (e.g., manufacturing of steel, cement, ammonia)?	<input type="radio"/> No <input type="radio"/> Yes

Mobile Emissions:

Mobile emissions arise from various transport modes, including road vehicles, ships, and aircraft. Indicate below which of these modes are relevant to your operations. For each selected mode, provide data on either fuel consumption or distance travelled.

3. Which types of mobile transportation does your company own or operate?

Select... ▼
Road Vehicles
Ships

Road Vehicles

This category includes all motor vehicles used on roads, such as cars, vans, buses, and trucks. Data may be provided in one of two ways:

- Provide the distances travelled by each vehicle type, or;
- Provide fuel consumption data for each fuel type used

4. Select your preferred method to report your road vehicle data:

Distance Travelled	Fuels Consumed
--------------------	----------------

If selected 'Distance Travelled' continue to question 5, if selected 'Fuels Consumed' go to question 7.

5. Provide the distance travelled for each vehicle type (2024): *

For each entry, specify the country, vehicle type, distance value, and unit. The list of countries shown is based on those selected at the start of the survey. If data is not available by country, select "All".

Country	Vehicle Type	Distance Travelled	Distance Unit
Select... ▼	Select... ▼	...	Select... ▼
Select... ▼	Select... ▼		Select... ▼

6. Provide the distance travelled for each vehicle type (2023):

For each entry, specify the country, vehicle type, distance value, and unit. The list of countries shown is based on those selected at the start of the survey. If data is not available by country, select "All".

Country	Vehicle Type	Distance Travelled	Distance Unit
Select... ▼	Select... ▼	...	Select... ▼
Select... ▼	Select... ▼		Select... ▼

[Continue to question 10]

7. Provide the fuels consumed for each fuel type (2024): *

For each entry, specify the country, fuel type, fuel value, and unit. The list of countries shown is based on those selected at the start of the survey. If data is not available by country, select "All".

Country	Fuel Type	Fuel Consumed	Fuel Unit
Select... ▼	Select... ▼	...	Select... ▼
Select... ▼	Select... ▼		Select... ▼

8. Provide the fuels consumed for each fuel type (2023):

For each entry, specify the country, fuel type, fuel value, and unit. The list of countries shown is based on those selected at the start of the survey. If data is not available by country, select "All".

Country	Fuel Type	Fuel Consumed	Fuel Unit
Select... ▼	Select... ▼	...	Select... ▼
Select... ▼	Select... ▼		Select... ▼

9. Does your organization also own and control electric vehicles?

No
 Yes

If answer 'Yes' continue to question 10. If 'No' continue to question 12.

Road Vehicles - Electric vehicles

10. Provide the electricity consumption for your electric vehicles (2024): *

If possible, report only the kWh/MWh charged outside your organization's facilities (e.g. public or third-party charging stations). If separation is not possible, report the total electricity consumed. The list of countries shown is based on those selected at the start of the survey. If data is not available by country, select "All".

Country	Electricity Consumed	Electricity Unit
Select... ▼	...	Select... ▼

11. Provide the electricity consumption for your electric vehicles (2023):

If possible, report only the kWh/MWh charged outside your organization's facilities (e.g. public or third-party charging stations). If separation is not possible, report the total electricity consumed. The list of countries shown is based on those selected at the start of the survey. If data is not available by country, select "All".

Country	Electricity Consumed	Electricity Unit
Select... ▼	...	Select... ▼

[If your company does not own or operate ships continue to question 14.]

Ships

This category includes all waterborne vessels used for transporting goods or passengers, such as cargo ships, tankers, ferries, and service boats. Data should be provided based on the amount of fuel consumed, categorized by fuel type.

12. Provide the fuels consumed for each fuel type (2024): *

For each entry, specify the country, fuel type, fuel value, and unit. The list of countries shown is based on those selected at the start of the survey. If data is not available by country, select "All".

Country	Fuel Type	Fuel Consumed	Fuel Unit
Select... ▼	Select... ▼	...	Select... ▼

13. Provide the fuels consumed for each fuel type (2023):

For each entry, specify the country, fuel type, fuel value, and unit. The list of countries shown is based on those selected at the start of the survey. If data is not available by country, select "All".

Country	Fuel Type	Fuel Consumed	Fuel Unit
Select... ▼	Select... ▼	...	Select... ▼

[If Stationary emissions are not applicable to your organization continue to question 20.]

Stationary Emissions:

Stationary emissions originate from the combustion of fuels in fixed equipment or facilities. They are typically associated with energy generation for heating, cooling, or electricity within buildings and industrial sites. Examples include natural gas burned in boilers or furnaces, diesel fuel consumed by backup generators, or any other fuel used on-site to produce heat, steam, or electricity.

14. Does your organization consume gas in any stationary equipment (e.g. boilers, heaters, furnaces)?

This typically refers to natural gas used for heating or industrial processes.

No Yes

If answer 'Yes' continue to question 15. In 'No' continue to question 17.

15. Provide the gas consumed for each gas type (2024): *

For each entry, specify the country, gas type, gas value, and unit. The list of countries shown is based on those selected at the start of the survey. If data is not available by country, select "All".

Country	Gas Type	Gas Consumed	Gas Unit
Select... ▼	Select... ▼	...	Select... ▼

16. Provide the gas consumed for each gas type (2023):

For each entry, specify the country, gas type, gas value, and unit. The list of countries shown is based on those selected at the start of the survey. If data is not available by country, select "All".

Country	Gas Type	Gas Consumed	Gas Unit
Select... ▼	Select... ▼	...	Select... ▼

17. Does your organization use any other fuels (e.g. diesel, fuel oil, coal, biomass) in stationary equipment)?

No Yes

If answer 'Yes' continue to question 18. In 'No' continue to question 20.

18. Provide the fuels consumed for each fuel type (2024): *

For each entry, specify the country, fuel type, fuel value, and unit. In addition, specify how the fuel is used (e.g., for generation of electricity, heating, steam or cooling). The list of countries shown is based on those selected at the start of the survey. If data is not available by country, select "All".

Country	Fuel Type	Fuel Consumed	Fuel Unit	Fuel Usage
Select... ▼	Select... ▼	...	Select... ▼	Select... ▼

19. Provide the fuels consumed for each fuel type (2023):

For each entry, specify the country, fuel type, fuel value, and unit. In addition, specify how the fuel is used (e.g., for generation of electricity, heating, steam or cooling). The list of countries shown is based on those selected at the start of the survey. If data is not available by country, select "All".

Country	Fuel Type	Fuel Consumed	Fuel Unit	Fuel Usage
Select... ▼	Select... ▼	...	Select... ▼	Select... ▼

[If Fugitive emissions are not applicable to your organization continue to question 22.]

Fugitive Emissions:

Fugitive emissions result from the unintentional release of gases, most commonly from refrigeration or air conditioning systems. Report the types of refrigerants used and the quantities used or purchased during the reporting year. This survey focuses on refrigerants with high global warming potential (GWP); low-impact refrigerants are not required to be reported.

20. Provide the fuels consumed for each fuel type (2024): *

If available, report the amount of refrigerant added to equipment during the reporting year (e.g. during servicing or refilling). If this data is not available, report the total amount of refrigerant purchased instead.

Refrigerant Type	Refrigerant	Refrigerant Consumed	Refrigerant unit
Select... ▼	Select... ▼	...	Select... ▼

21. Provide the fuels consumed for each fuel type (2023):

If available, report the amount of refrigerant added to equipment during the reporting year (e.g. during servicing or refilling). If this data is not available, report the total amount of refrigerant purchased instead.

Refrigerant Type	Refrigerant	Refrigerant Consumed	Refrigerant unit
Select... ▼	Select... ▼	...	Select... ▼

[If Process emissions are not applicable to your organization continue to question 24.]

Process Emissions:

Process emissions result from industrial operations where chemical or physical transformations of materials release greenhouse gases. They are specific to certain sectors, such as cement and lime production where CO₂ is released, ammonia or nitric acid manufacturing, or the use of SF₆ in electrical equipment. These emissions can be calculated using the appropriate [Sector-specific tools](#) (e.g., for cement, petrochemicals, waste, water services, semiconductors, etc.).

22. Provide the CO₂ process emissions value and the corresponding unit (2024): *

	CO ₂ Value	CO ₂ Unit
Process emissions	...	Select... ▼

23. Provide the CO₂ process emissions value and the corresponding unit (2023):

	CO ₂ Value	CO ₂ Unit
Process emissions	...	Select... ▼

SCOPE 2 CATEGORIES

24. Select the Scope 2 emission categories applicable to your organization

	Selection
Electricity: Does your organization purchase electricity?	<input type="radio"/> No <input type="radio"/> Yes
Heating: Does your organization purchase heating services (e.g. district heating)?	<input type="radio"/> No <input type="radio"/> Yes
Steam: Does your organization purchase steam?	<input type="radio"/> No <input type="radio"/> Yes
Cooling: Does your organization purchase cooling services?	<input type="radio"/> No <input type="radio"/> Yes

Electricity:

25. Provide the total amount of electricity purchased (2024): *

For each entry, specify the country, the amount of electricity purchased, and the unit used. Also indicate the percentage (%) of that electricity which is from renewable sources. The non-renewable percentage will be calculated automatically. The list of countries shown is based on those selected at the start of the survey. If data is not available by country, select "All".

Country	Electricity Amount	Electricity Unit	% Renewable
Select... ▼	...	Select... ▼	...

26. Provide the total amount of electricity purchased (2023):

For each entry, specify the country, the amount of electricity purchased, and the unit used. Also indicate the percentage (%) of that electricity which is from renewable sources. The non-renewable percentage will be calculated automatically. The list of countries shown is based on those selected at the start of the survey. If data is not available by country, select "All".

Country	Electricity Amount	Electricity Unit	% Renewable
Select... ▼	...	Select... ▼	...

27. Does your organization self-generate electricity on-site?

Self-generation refers to electricity produced using on-site systems such as solar panels and wind turbines.

No
 Yes

If answer 'Yes' continue to question 28. In 'No' continue to question 30.

28. Provide the total amount of self-generated renewable electricity consumed on-site (2024): *

For each entry, specify the country, the renewable source (e.g., solar panel, wind turbine), the amount of self-generated electricity consumed on-site, and the unit used. If consumption data is unavailable, report the total amount of electricity generated instead. However, reporting on-site consumption is preferred, as it more accurately reflects actual energy use. The list of countries shown is based on those selected at the start of the survey. If data is not available by country, select "All".

Country	Source	Self-Generated Electricity Consumed	Self-Generated Electricity Consumed Unit
Select... ▼	Select... ▼	...	Select... ▼

29. Provide the total amount of self-generated renewable electricity consumed on-site (2023):

For each entry, specify the country, the renewable source (e.g., solar panel, wind turbine), the amount of self-generated electricity consumed on-site, and the unit used. If consumption data is unavailable, report the total amount of electricity generated instead. However, reporting on-site consumption is preferred, as it more accurately reflects actual energy use. The list of countries shown is based on those selected at the start of the survey. If data is not available by country, select "All".

Country	Source	Self-Generated Electricity Consumed	Self-Generated Electricity Consumed Unit
Select... ▼	Select... ▼	...	Select... ▼

[If your organization does not purchase heating services continue to question 32.]

Heating:

30. Provide the total amount of heating purchased (e.g. district heating) (2024): *

This refers to heating energy supplied from an external source, such as district heating networks. Do not include gas or other fuels burned on-site for heating — those should be reported under stationary fuel consumption (Scope 1).

For each entry, specify the country, the amount of heating purchased and the unit used (e.g., MWh, GJ). The list of countries shown is based on those selected at the start of the survey. If data is not available by country, select "All".

Country	Heating Amount	Heating Unit
Select... ▼	...	Select... ▼

31. Provide the total amount of heating purchased (e.g. district heating) (2023):

This refers to heating energy supplied from an external source, such as district heating networks. Do not include gas or other fuels burned on-site for heating — those should be reported under stationary fuel consumption (Scope 1).

For each entry, specify the country, the amount of heating purchased and the unit used (e.g., MWh, GJ). The list of countries shown is based on those selected at the start of the survey. If data is not available by country, select "All".

Country	Heating Amount	Heating Unit
Select... ▼	...	Select... ▼

[If your organization does not purchase steam continue to question 34.]

Steam:

32. Provide the total amount of steam purchased (2024): *

This refers to steam supplied from an external source, typically used for process heating, sterilization, or drying in industries such as food processing, chemical manufacturing, pharmaceuticals, pulp and paper, and textile production. Do not include steam generated on-site by burning fuels — that should be reported under stationary fuel consumption (Scope 1).

For each entry, specify the country, the amount of steam purchased, and the unit used (e.g., tonnes, MWh, GJ). The list of countries shown is based on those selected at the start of the survey. If data is not available by country, select “All”.

Country	Steam Amount	Steam Unit
Select... ▼	...	Select... ▼

33. Provide the total amount of steam purchased (2023):

This refers to steam supplied from an external source, typically used for process heating, sterilization, or drying in industries such as food processing, chemical manufacturing, pharmaceuticals, pulp and paper, and textile production. Do not include steam generated on-site by burning fuels — that should be reported under stationary fuel consumption (Scope 1).

For each entry, specify the country, the amount of steam purchased, and the unit used (e.g., tonnes, MWh, GJ). The list of countries shown is based on those selected at the start of the survey. If data is not available by country, select “All”.

Country	Steam Amount	Steam Unit
Select... ▼	...	Select... ▼

[If your organization does not purchase cooling services continue to Overview section.]

Cooling:

34. Provide the total amount of cooling purchased (2024): *

This refers to cooling energy supplied from an external source, such as chilled water providers. It is typically used in sectors with large cooling demands, such as commercial buildings, data centers, hospitals, airports, shopping malls, or hotels. Do not include cooling generated on-site using electricity or fuel — that should be reported under electricity or fuel consumption.

For each entry, specify the country, the amount of cooling purchased, and the unit used (e.g., MWh, GJ, kWh). The list of countries shown is based on those selected at the start of the survey. If data is not available by country, select “All”.

Country	Cooling Amount	Cooling Unit
Select... ▼	...	Select... ▼

35. Provide the total amount of cooling purchased (2023):

This refers to cooling energy supplied from an external source, such as chilled water providers. It is typically used in sectors with large cooling demands, such as commercial buildings, data centers, hospitals, airports, shopping malls, or hotels. Do not include cooling generated on-site using electricity or fuel — that should be reported under electricity or fuel consumption.

For each entry, specify the country, the amount of cooling purchased, and the unit used (e.g., MWh, GJ, kWh). The list of countries shown is based on those selected at the start of the survey. If data is not available by country, select "All".

Country	Cooling Amount	Cooling Unit
Select... ▼	...	Select... ▼

[Continue to section III. Pollution of air, water and soil.]

Using the questionnaire to calculate GHG emissions and energy consumption

36. Energy Consumptions (2024) *

	Renewable Energy (MWh)	Non-Renewable Energy (MWh)
Energy consumption from purchased electricity
Energy consumption from self-generated electricity
Energy consumption from fuels

37. Energy Consumptions (2023)

	Renewable Energy (MWh)	Non-Renewable Energy (MWh)
Energy consumption from purchased electricity
Energy consumption from self-generated electricity
Energy consumption from fuels

38. Scope 1 GHG Emissions (tCO₂e)

	2024 (tCO ₂ e)	2023 (tCO ₂ e)
Mobile
Stationary
Fugitive
Process

39. Scope 2 GHG Emissions (tCO₂e)

	2024 (tCO ₂ e)	2023 (tCO ₂ e)
Electricity
Steam
Heating
Cooling

III. POLLUTION OF AIR, WATER AND SOIL

Report on pollutants indicating the type of pollutant material being reported alongside the amount emitted to air, water and soil in a suitable mass unit (e.g., t or kg).

Organizations are required to report on pollutants emitted to air, water, and soil from their operations only when mandated by existing laws or frameworks such as the Eco-Management and Audit Scheme (EMAS). This requirement mainly applies to operators of industrial installations covered by the Industrial Emissions Directive (IED), which regulates around 52,000 facilities in Europe. These include activities such as large-scale fuel combustion, metal foundries, non-ferrous metal processing, lime and ceramic production, manufacturing of plant protection products or biocides, tanning, and slaughterhouses. In such cases, installations must already report emissions to the competent authority.

1. Pollutants emissions *

Pollutant Type	Emissions (2024) *	Emissions (2023)	Unit	Medium of release
Select... ▼	Select... ▼	Select... ▼

Unit: Kilograms or Tonnes.

Note:

Companies operating multiple facilities should report the aggregated total emissions from all their facilities.

IV. BIODIVERSITY

The organization shall disclose the number and area of sites that it owns, has leased, or manages, in or near biodiversity sensitive areas.

1. Biodiversity sensitive areas *

Sites located in or near biodiversity sensitive areas in which the organization operates.

Site location (Municipality)	Type	Area (2024) *	Area (2023)	Units	Biodiversity sensitive Area	Location (in/near sensitive areas)
...	Select... ▼	Select... ▼	...	Select... ▼

Unit: Hectares or m².

Source: Relatório de Avaliação Ambiental.

Documentation Sources

Natura 2000 Network of protected areas	https://natura2000.eea.europa.eu
Key Biodiversity Areas – IUCN	https://www.keybiodiversityareas.org/sites/search
UNESCO – World Heritage Centre	https://whc.unesco.org/en/list

Note:

Biodiversity sensitive areas are defined as such by special nature protection regulation at European or international level. These comprise areas belonging to the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas ('KBAs') as well as other protected areas as referred to in Appendix D of Annex II to Commission Delegated Regulation (EU) 2021/21398.

The term 'near' should be interpreted as meaning an area that is (partially) overlapping or adjacent to a biodiversity sensitive area.

This metrics should be reported only if applicable, i.e. if the organization has impact on biodiversity or is potentially exposed to them, e.g. by having operations in or near biodiversity sensitive areas.

2. Land use

Area of land use, considering sealed and nature-oriented areas.

Land use metrics are used as proxies of the organization's biodiversity impact. The organization may disclose on land-use using guidance provided by the Eco-Management and Audit Scheme (EMAS).

	Area (2024) *	Area (2023)	Units
Total nature-oriented area on-site	Select... ▼
Total sealed area	Select... ▼
Total nature-oriented area off-site	Select... ▼

Unit: Hectares or m².

Definitions

Sealed area	Any area where the original soil has been covered (such as roads) making it impermeable. This non-permeability can create environmental impacts.
Nature-oriented area (on-site / off-site)	Area dedicated primarily to nature preservation or restoration. Nature-oriented areas can be located on-site and include roof, façade, water drainages or others elements that have been designed, adapted or are managed in order to promote biodiversity. Nature-oriented areas can also be located outside the organization site provided that the area is owned or managed by the organization and is primarily dedicated to promoting biodiversity. Co-managed areas dedicated to promoting biodiversity can also be described, provided that the scope of co-management is clearly outlined.
Land-use change	The human use of a specific area for a certain purpose (such as residential; agriculture; recreation; industrial, etc.). Influenced by land cover (grass, asphalt, trees, bare ground, water, etc.). Land-use change refers to a change in the use or management of land by humans, which may lead to a change in land cover.

Documentation Sources

EMAS Guidance: EU Commission Regulation 2018/2026	https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32018R2026&rid=2
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V. WATER

The organization shall disclose the amount of water drawn into its facilities, specifying the amount of water withdrawn in areas of high stress, and the amount of water consumption

1. Water withdraw and consumption

	Water withdrawal (2024) *	Water consumption (2024)	Water withdrawal (2023)	Water consumption (2023)
All sites
Sites in areas with water stress

Unit: m³.

Source: Water withdrawal: as expressed in utility billing.

Definitions

Water withdrawal	Amount of water an undertaking draws into its organizational boundaries from any source during the reporting period. In practice, for most undertakings this relates to the amount of water taken from the public water supply network as indicated in the utility bills. However, where applicable, water withdrawal also includes amounts of water taken from other sources such as groundwater from own wells, water taken from rivers or lakes, or water received by other undertakings. Rainwater collected by the undertaking is not considered as water withdrawal.
Water discharge	Means, for example, the amount of water transferred directly to receiving water bodies such as lakes or rivers, the public sewer or to other companies for cascading water use.
Water consumption	Amount of water drawn into the boundaries of the undertaking that is not discharged or planned to be discharged back into the water environment or to a third party. This typically relates to water evaporated – e.g., in thermal energy processes like drying or power production – water embedded in products – e.g., in food production – or water for irrigation purposes – e.g., used in agriculture or for watering company premises. Collected rainwater can be considered in the calculation of water consumption, as a separate input from water withdrawal.

Notes:

To determine if the organization operates in an area of high-water stress, consult the regional water authorities of the places you operate in to understand their assessment of the water resources for that specific location. Alternatively, you can also consult publicly available and free tools that map out water scarcity globally. One such tool is the WRI's Aqueduct Water Risk Atlas.

If the organization solely withdraw water from the public water network and discharge it into the sewer, water consumption will be close to zero and can therefore be omitted.

Disclosing water consumption applies specifically when connected with production processes and if the organization has multiple units, should be disclosed the sum of the annual consumptions from the different local unit.

VI. RESOURCE USE, CIRCULAR ECONOMY AND WASTE MANAGEMENT

The organization shall disclose information in relation to circular economy principles, such as on recycled and recyclable content in the products and packaging and on waste generated and diverted to recycle or reuse.

1. Does the company engage in manufacturing, construction, or packaging activities?

No Yes

If answer 'Yes' continue to question 2. In 'No' continue to question 4.

2. Recycled content in the products and packaging

This disclosure is limited to specific sectors such as manufacturing, construction or packaging processes, where the products (i.e., its produced goods or materials) and/or packaging have originated from recycled materials.

	Products Weight (2024) *	Products Weight (2023)	Packaging Weight (2024) *	Packaging Weight (2023)	Units
Recycled materials	Select... ▼
Total materials	Select... ▼

Unit: Kilograms or tonnes.

3. Recyclable content in the products and packaging

Amount of materials in products and packaging that can be technically recycled.

	Products Weight (2024)	Products Weight (2023)	Packaging Weight (2024)	Packaging Weight (2023)	Units
Recyclable Materials	Select... ▼

Unit: Kilograms or tonnes.

Definitions

Recycling	Any recovery operation by which waste materials are reprocessed into products, materials or substances whether for the original or other purposes. It includes the reprocessing of organic material but does not include energy recovery and the reprocessing into materials that are to be used as fuels or for backfilling operations.
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4. Waste generated and diverted to recycle or reuse

	Waste diverted to recycle or reuse (2024) *	Waste diverted to recycle or reuse (2023)	Waste directed to disposal (2024) *	Waste directed to disposal (2023)	Units
Non-hazardous waste	Select... ▼
Hazardous waste	Select... ▼

Unit: Kilograms or tonnes.

Definitions

Hazardous wastes	Waste which displays one or more of the hazardous properties listed in Annex III of Directive 2008/98/EC of the European Parliament and of the Council ¹⁷ on waste. Examples of hazardous wastes that small businesses may generate include batteries, used oils, pesticides, mercury-containing equipment and fluorescent lamps.
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VII. WORKFORCE - GENERAL CHARACTERISTICS

1. Number of employees by type of employment contract

	Employees (2024) *	Employees (2023)
Temporary contract
Permanent contract

Unit: Number of employees (head count average).

Source:

Total employees: Relatório Único | III. Pessoas ao serviço | 1. Pessoas ao serviço da entidade empregadora (número médio durante o ano).

Temporary contract: Relatório Único | Anexo D – Relatório anual da atividade de Segurança e Saúde no Trabalho | VI.Trabalhadores temporários na empresa utilizadora | 1. Número de Trabalhadores temporários | 1.3 Número médio durante o ano.

Notes:

If the organization has employees working in more than one country, country-level data shall be added up to calculate total numbers.

2. Number of employees by countries

Country	Employees (2024)	Employees (2023)
...
...

Unit: Number of employees (head count average).

Source: Relatório Único | II. Identificação da(s) unidade(s) local(is) (estabelecimentos) | 3.4 País - 6. Total de pessoas ao serviço.

Notes:

If there are more than one unit in a country, the organization shall add up the number of employees in all the units in that country.

WORKFORCE - WORK-LIFE BALANCE

The organization shall disclose the number of employees who used family-related leave in the reporting year, with a breakdown by gender.

3. Employees that took family-related leave, by gender

	Employees (2024) *	Employees (2023)
Male
Female
Other

Unit: Number of employees (head count average).

Definitions

Family-related leave	Includes maternity leave, paternity leave, adoption leave, parental leave, dependents' leave and carer's leave.
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VIII. WORKFORCE - HEALTH AND SAFETY

The organization shall disclose information on recordable work-related injury or ill health.

1. Recordable work-related accidents

	Number (2024) *	Number (2023)
Recordable work-related accidents
Fatalities as a result of work-related injuries

Unit: Number of employees (head count average).

Source:

Number of work-related accidents: Relatório Único | V. Acidentes de trabalho e doenças profissionais | 1.1.1 N.º de acidentes de trabalho (AT) ocorridos no ano de referência do relatório | Total (somar valor de 'H' e 'M').

Number of fatalities as a result of work-related injuries: Relatório Único | V. Acidentes de trabalho e doenças profissionais | 1.1.1 N.º de acidentes de trabalho (AT) ocorridos no ano de referência do relatório | Mortal (somar valor de 'H' e 'M').

Notes:

Work-related injuries arise from exposure to dangers at work.

In case of teleworking, injuries are work-related if the injury is directly related to the performance of work rather than the general home environment.

In case of injuries that occur while a person is travelling for work, these are considered work-related if the employee was performing work activities in the interest of the employer at the time of the injury. Accidents taking place when travelling, outside of the undertaking's responsibility (i.e., regular commuting to and from work), are also considered work-related or not.

Definitions

Recordable work-related injury	<p>Work-related injury that result in any of the following: death, days away from work, restricted work or transfer to another job, medical treatment beyond first aid, or loss of consciousness; or significant injury diagnosed by a physician or other licensed healthcare professional, even if it does not result in death, days away from work, restricted work or job transfer, medical treatment beyond first aid, or loss of consciousness.</p> <p>Recordable means diagnosed by a physician or other licensed health care professionals. Injuries that do not require medical treatment beyond first aid are generally not recordable.</p>
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IX. WORKFORCE - REMUNERATION, COLLECTIVE BARGAINING AND TRAINING

The organization shall disclose information on entry level wage, average gross hourly pay by professional category, collective bargaining coverage and training hours.

1. Ratio of the entry level to the minimum wage

	Wage (2024) *	Wage (2023)
Entry level wage

Unit: Euros.

Note:

The organization shall disclose the entry level wage in cases where the employees are subjected to minimum wage rules, not considering interns and apprentices.

Definitions

Entry level wage	Refers to full-time wage in the lowest employment category. The wages of interns and apprentices shall not be considered when identifying the entry level wage of the undertaking.
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2. Pay gap between female and male employees, by professional category

Professional category	Male - Average gross hourly pay (2024) *	Female - Average gross hourly pay (2024) *	Male - Average gross hourly pay (2023)	Female - Average gross hourly pay (2023)
...

Unit: Euros.

Source:

Monthly gross pay: Relatório Único | Anexo A - Quadro de Pessoal | II. Trabalhadores | Somar 1) Remuneração base referente a mês de Outubro - Devida, 2) Prémios e subsídios regulares referentes ao mês de Outubro - Subsídio de refeição, 3) Subsídio por turnos, 4) Outros prémios e subsídios regulares, 5) Prestações irregulares pagas em Outubro e 6) Trabalho suplementar efectuado no mês de Outubro - Remuneração referente às horas suplementares efectuadas em Outubro.

Average hours worked per month: Relatório Único | Anexo A - Quadro de Pessoal | II. Trabalhadores | Somar 1) N.º de horas normais remuneradas em Outubro, 2) N.º de Horas suplementares efectuadas em Outubro e 3) Total de horas suplementares efectuadas no ano civil.

Definitions

Average gross hourly pay	Is the monthly gross pay divided by the average hours worked per month.
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Note:

Average gross hourly pay for male and female employees should be calculated for each professional category, which can be grouped together based on similar characteristics and gross pay values.

Depending on the undertaking's remuneration policies, the gross pay is the sum of all the applicable elements:

- Base salary - Is the sum of guaranteed, short-term, and non-variable cash compensation;
- Benefits in cash - Which constitute the sum of the base salary and cash allowances, bonuses, commissions, cash profit-sharing, and other forms of variable cash payments;
- Benefits in kind - Such as cars, private health insurance, life insurance, and wellness programs;
- Direct remuneration - Which is the sum of benefits in cash, benefits in kind and the total fair value of all annual long-term incentives.

3. Collective bargaining coverage

	Employees (2024) *	Employees (2023)
Covered by collective bargaining agreements

Unit: Number of employees (head count).

Definitions

Employees covered by collective bargaining agreements	The employees covered by collective bargaining agreements are those individuals to whom the undertaking is obliged to apply the agreement. If an employee is covered by more than one collective bargaining agreement, it only needs to be counted once.
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Note:

This requirement is not aimed at obtaining the number of employees represented by a works council or belonging to trade unions, which can be different. The number of employees covered by collective bargaining agreements can be higher than the number of unionized employees when the collective bargaining agreements apply to both union and non-union members.

4. Training related to the development of skills and competences

Number of annual training hours per employee during the reporting period

	Hours (2024) *	Hours (2023)
Male
Female
Other

Unit: Total number of annual training hours.

Source: Relatório Único | Anexo C - Relatório Anual da Formação Contínua - II. Caracterização dos trabalhadores no ano face à frequência de formação profissional (somar 'Duração da acção (horas)' de todos os trabalhadores homens e de todos os trabalhadores mulheres).

Definitions

Training	Initiatives put in place by the undertaking aimed at the maintenance and/or improvement of skills and knowledge of its own workers. It can include different methodologies, such as on-site training, and online training.
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Note:

The organization shall report the average number of annual training hours per employee and by gender related to the development of skills and competences, either through formal or informal forms of capacity building.

X. CONVICTIONS AND FINES FOR CORRUPTION AND BRIBERY

The organization shall report on the total number of convictions and the total amount of fines incurred for violating anti-corruption and anti-bribery laws.

1. Convictions for the violation of anti-corruption and anti-bribery laws

	Number (2024)	Number (2023)
Convictions

Unit: Total number of convictions in the fiscal year.

Definitions

Convictions for the violation of anti-corruption and anti-bribery laws	Refers to any verdict of a criminal court against an individual or undertaking in respect of a criminal offence related to corruption and bribery. For example, where these court decisions are entered in the criminal record of the convicting European Union Member State.
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2. Fines for the violation of anti-corruption and anti-bribery laws

	Number (2024)	Number (2023)
Fines

Unit: Euros.

Definitions

Fines issued for the violation of anti-corruption and anti-bribery laws	Refers to mandatory monetary penalties resulting from violations of anti-corruption and anti-bribery laws imposed by a court, commission or other government authority, which are paid to a public treasury.
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