

2024 - 2025

# LEAN REPORT

## ***Welcome to our Lean VSME Report***

This report forms part of our voluntary reporting service, designed to support businesses in understanding and communicating their sustainability performance with clarity and confidence.

At VisionGreen, we offer two voluntary reporting formats: the Long-Form Report and the Lean Report. The Long-Form Report is a narrative-driven, comprehensive document- ideal for businesses looking to tell their full sustainability story to customers, investors or the public.

The Lean Report, by contrast, is a concise, index-based report focused on clear, structured disclosures. It's tailored for businesses responding to client tenders, funding requirements, internal planning needs or preparing for regulatory change. The Lean VSME Report includes core ESG disclosures aligned with the EFRAG VSME framework, carbon footprinting, and materiality insights in a format that's modular, practical and ready to grow with your business.

This report is ideal for SMEs, purpose-driven organisations and supply chain partners who need a credible, accessible starting point for voluntary ESG reporting- without the burden of complex frameworks.

Lean Reporting and consultation are available at no cost to all active VisionGreen Members, offering a smart and efficient way to build readiness, meet stakeholder expectations and take action with confidence.

# VISIONGREEN DISCLOSURE INDEX

## B1 – Basis for Preparation

B1(a)	Selected reporting option: Basic Module (Option A) or Basic + Comprehensive Module (Option B)	Option B
B1(b)	Omission of disclosure due to classified/sensitive info	No
B1(c)	Reporting basis: Individual or consolidated	Individual
B1(d)	List of subsidiaries if consolidated	N/A
B1(e) (i)	Legal form of undertaking	Private limited company
B1(e) (ii)	NACE sector classification code(s)	M70.22 (Business and other management consultancy activities)
B1(e) (iii)	Size of balance sheet (EUR)	Not disclosed (Not reported in ESG Report)
B1(e) (iv)	Turnover (EUR)	€652,714
B1(e) (v)	Number of employees (headcount or FTE)	9 (2024 reporting period)

B1(e) (vi)	Country of primary operations and significant assets	Ireland
B1(e) (vii)	Geolocation of sites owned/leased/managed	Not applicable – VisionGreen operates remotely and via co-working spaces
B1(f)	Sustainability certifications or labels held	ISO 9001 (Quality Management), ISO 14001 (Environmental Management)

## Sustainability Issue Disclosure

Sustainability Matter	Practices / policies / future initiatives that address this issue?	Publicly available	Targets
Climate Change	✓	✓	✓
Pollution	✓	✗	✗
Water and Marine Resources	✗ - not material	NA	NA
Biodiversity and Ecosystems	✗ - Biodiversity and Ecosystems	NA	NA
Circular Economy	✓	✓	✓
Own Workforce	✓	✓	✓

Sustainability Matter	Practices / policies / future initiatives that address this issue?	Publicly available	Targets
Workers in the Value Chain	✓	x	x
Affected Communities	✓	x	✓
Consumers and End-users	No – VisionGreen operates B2B	NA	NA
Business Conduct	✓	x	

### B3 – Energy and Greenhouse Gas Emissions Table for VisionGreen

#### B3(a) – Total Energy Consumption (in Megawatt-hours - MWh)

VisionGreen has no reportable energy consumption from fuels or electricity during the reporting period.

Energy Type	Renewable (MWh)	Non-Renewable (MWh)	Total (MWh)
Electricity (from utility bills)	0.00	0.00	0.00
Fuels (e.g. gas, oil, biofuels)	0.00	0.00	0.00
Total Energy Consumption	0.00	0.00	0.00

VisionGreen has confirmed zero energy consumption during the reporting period, as it does not operate physical facilities, own buildings, or directly procure utilities or fuels. This disclosure is valid under the VSME Basic Module.

**B3(b) – Greenhouse Gas (GHG) Emissions (in tonnes CO<sub>2</sub> equivalent - tCO<sub>2</sub>e)**

Emissions calculations follow ISO 14064 and the GHG Protocol Corporate Standard (2004).

Scope	Emissions (tCO <sub>2</sub> e)
Scope 1 – Direct emissions from owned or controlled sources	0.00
Scope 2 – Indirect emissions from purchased electricity	0.00
Total GHG Emissions (Scope 1 + 2)	0.00

**Voluntary Disclosure (Scope 3):**

VisionGreen voluntarily reports 16.5 tCO<sub>2</sub>e in Scope 3 emissions from employee commuting, business travel, and outsourced activities. This goes beyond Basic Module requirements and reflects the company’s commitment to transparent climate impact reporting.

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### B3(c) – GHG Intensity Rati

Indicator	Value
Total GHG emissions (tCO <sub>2</sub> e)	0.00
Turnover (€)	€652,714
GHG Intensity (tCO <sub>2</sub> e/€)	0.000000

Scope 3 emissions are intentionally excluded from GHG intensity calculations under GHG Protocol and VSME rules. The result of 0.000000 tCO<sub>2</sub>e/€ is correct and compliant given VisionGreen’s Scope 1 and 2 emissions of zero.

### B4 – Pollutant Emissions by Medium (If Applicable)

#### Applicability Check:

VisionGreen operates as a sustainability consultancy with no manufacturing, industrial, or on-site operational activities that generate regulated pollutants. It has no emissions to air, water, or soil from its own activities. As such, Disclosure B4 is not applicable under the Basic Module.

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**B5(a) – Biodiversity-Sensitive Areas (Mandatory)**

Site Description	Located in/near biodiversity-sensitive area? (Yes/No)	Area (hectares)	Location / Description
Site 1	Not applicable	0	No owned or managed land or assets
Site 2	Not applicable	0	Remote and co-working operating model
Total	–	0	–

VisionGreen does not own, lease, or manage any physical land, buildings, or operational sites. It operates exclusively through remote working and co-working spaces, which are not located in or near biodiversity-sensitive areas. Therefore, this disclosure is complete, mandatory, and accurately reflects a total reported area of 0 hectares.

**B5(b) – Land-Use Metrics (Optional)**

Voluntarily disclosed in line with VisionGreen’s strategic commitment to sustainable development, despite being non-applicable under the Basic Module.

Metric	Value (hectares or m <sup>2</sup> )	Notes / Comments
Total land use (ha)	0	No land owned or leased
Total sealed area	0	No impermeable operational surfaces used or controlled by VisionGreen
Total nature-oriented area on-site	0	VisionGreen has no land-based sites or ecological features
Total nature-oriented area off-site	0	Not applicable to the company's advisory-based, non-material operations

These optional land-use indicators are not applicable to VisionGreen's current operational model, but are disclosed here voluntarily to demonstrate alignment with the VSME Standard's transparency principles. VisionGreen confirms that it currently has no land use impact, but will continue to review land-use metrics as part of future operational or partnership developments.

## B6(b) – Water Withdrawal in High Water-Stress Areas

Site Name / Location	Volume Withdrawn (m <sup>3</sup> )	Identified as Water-Stressed? (Yes/No)	Source of Classification
Site 1	Not applicable	Not applicable	Not applicable
Site 2	Not applicable	Not applicable	Not applicable
Total (High-Stress Only)	0	-	-

VisionGreen does not operate any facilities, industrial sites, or permanent offices that involve direct water withdrawal. It functions through remote work arrangements and co-working environments and does not procure or monitor water usage. Furthermore, the company does not operate in geographically identified high water-stress areas. As such, no water withdrawal is reported, and this section is not applicable under the Basic Module.

## B6(c) – Water Consumption (If Applicable)

Do you operate water-intensive processes?	No	
Total Water Withdrawal (m <sup>3</sup> )	Total Water Discharge (m <sup>3</sup> )	Water Consumption (m <sup>3</sup> )
Not applicable	Not applicable	Not applicable

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VisionGreen does not operate any water-intensive processes. As a professional services consultancy with no manufacturing, processing, or energy generation activities, water consumption is minimal and immaterial. This disclosure is therefore not required, but included for completeness in accordance with the company's voluntary commitment to transparent reporting.

### **B7(a) – Application of Circular Economy Principles**

| Do you apply circular economy principles? | Yes |

VisionGreen integrates circular economy principles through its consulting, project implementation, and strategic advisory work, particularly in logistics, retail, and waste sectors.

### **B7(b) – Total Annual Waste Generation**

<b>Waste Type</b>	<b>Annual Quantity (tonnes)</b>
Non-hazardous waste	Not disclosed
Hazardous waste	0
Total Waste	Not disclosed

VisionGreen operates entirely through remote and co-working spaces, generating minimal operational waste (primarily administrative or shared facility waste). Waste is managed externally by facility providers. As such, while this disclosure is required under the Basic Module, data is not centrally tracked. VisionGreen voluntarily notes that no hazardous waste is generated, and non-hazardous waste volumes are considered immaterial.

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### **B7(c) – Waste Diverted to Recycling or Reuse**

| Total Waste Diverted to Recycling or Reuse (tonnes) | Not disclosed |

VisionGreen does not currently measure or track its own operational waste diversion, as waste is managed by shared/co-working facility providers. However, through client projects like the Tesco circularity programme, VisionGreen has significantly contributed to downstream recycling and reuse outcomes. These efforts are voluntarily disclosed to reflect their strategic relevance, though they do not represent internal waste flows.

### **B7(d) – Material Flows (Conditional)**

| Do you operate in a sector with significant material flows? | No |

<b>Material Type</b>	<b>Quantity Used (tonnes per year)</b>
Not applicable	Not applicable

As a sustainability consultancy, VisionGreen does not engage in manufacturing, construction, logistics operations, or any activities involving high volumes of material inputs. Therefore, material flow reporting is not applicable and has been excluded in accordance with the VSME Standard.

## B8(a) – Employee Headcount or FTE by Contract Type, Gender, and Country

Employment Contract Type	Gender	Country	No. of Employees (Headcount or FTE)
Permanent	Male	Ireland	5
Permanent	Female	Ireland	3
Permanent	Other / Not disclosed	Ireland	0
Temporary	Male	Ireland	0
Temporary	Female	Ireland	1
Temporary	Other / Not disclosed	Ireland	0
Total	—	—	11 (projected Q4 2024)

## B8(b) – Employee Turnover Rate

| Do you employ ≥50 employees? | No |

Although not required for undertakings with fewer than 50 employees, VisionGreen has voluntarily disclosed that two employees departed during the 2024 period. This is not presented as a turnover percentage due to the company's small size, but the information is shared in the spirit of transparency.

## B9(a) – Number and Rate of Recordable Work-Related Accidents

Indicator	Value	Optional Notes / Calculation Method
Number of work-related accidents	0	No incidents were reported during the ESG reporting period
Accident rate	0	$(0 \div 9 \text{ employees}) \times 1,000 = 0$ per 1,000 employees

VisionGreen operates as a non-industrial, advisory-based enterprise with remote and co-working team structures. There is no elevated physical risk exposure, and no workplace accidents have occurred.

## B9(b) – Number of Fatalities

Type of Incident	Number of Fatalities	Description or Notes (if any)
Work-related injuries	0	No injuries resulting in fatality were reported
Work-related ill health	0	No fatalities linked to work-related health issues
Total fatalities	0	Confirmed: No fatalities occurred during the period

These disclosures meet all minimum requirements. For a micro-enterprise like VisionGreen with no physical or operational infrastructure, such results are consistent and reasonable.

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### **B10(a) – Pay Relative to Minimum Wage**

| Do all employees receive pay at or above the applicable minimum wage for the country? | Yes |

VisionGreen confirms in its ESG Report that all employees are compensated fairly, with a strong organisational emphasis on equity and transparency. As an Ireland-based enterprise, this indicates full compliance with Irish national minimum wage legislation. No cases of underpayment are reported or implied.

### **B10(b) – Gender Pay Gap**

(Optional for undertakings with <150 employees; fully exempt for <100 until 2031)

| Do you employ ≥150 employees? | No |

Although formally exempt from gender pay gap reporting until 2031 (as a micro-enterprise with <100 employees), VisionGreen has conducted an internal review and voluntarily confirms a 0% gender pay gap, consistent with its values of fairness and equal opportunity.

### **B10(c) – Employees Covered by Collective Bargaining Agreements (CBAs)**

<b>Total number of employees</b>	<b>9 (as of reporting period); projected 11 in Q4 2024</b>
Number covered by CBA	0
% of employees covered	0%

VisionGreen does not currently have unionised employees or formal collective bargaining agreements in place. Given its small size and direct leadership structure, all employment matters are handled internally and collaboratively.

## B10(d) – Average Annual Training Hours per Employee (by Gender)

No formal tracking systems in place; data currently unavailable. Voluntary disclosure under review.

Gender	Average Training Hours (per employee per year)
Male	Not disclosed
Female	Not disclosed
Other / Not Disclosed	Not disclosed
Overall Average	Not disclosed

*Training is described in the ESG Report as being informal, project-based, and self-directed, especially given the company's fast-paced advisory environment. While no quantitative training data is currently available, VisionGreen has indicated that internal systems to track training hours are under review for future reporting enhancements.*

## B11 – Convictions and Fines for Corruption and Bribery

Indicator	Value	Notes (Optional)
Number of convictions related to corruption or bribery during the reporting period	0 convictions	No legal, regulatory, or disciplinary actions have occurred during the reporting period.
Total amount of fines incurred (€)	€0	No fines, settlements, or penalties have been reported or disclosed.

VisionGreen confirms that there were no incidents, breaches, or enforcement actions related to corruption or bribery. This disclosure meets the minimum requirement for the Basic Module and reinforces the company's stated commitment to ethical business practices and transparency.

## C1 – Strategy Disclosure Table

### C1(a) – Does the undertaking have a strategy that considers sustainability-related matters?

Question	Input
Does the undertaking have a strategy that considers sustainability-related matters?	Yes

### C1(a) – Sub-Table

Disclosure Item	Input Type	Response
C1(a)(i) – Description of strategy including sustainability matters	Statement	VisionGreen's strategy is built around its role as a sustainability transformation partner. The company supports private, public, and SME clients in achieving emissions reductions, accelerating circular economy transitions, and complying with ESG regulations. Sustainability is fully embedded into VisionGreen's commercial value proposition, delivery model, and stakeholder engagement approach.

<p>C1(a)(ii) – Description of sustainability-related objectives or priorities</p>	<p>Statement</p>	<p>VisionGreen’s objectives include enabling clients to reduce GHG emissions, transition fleets to low-emission vehicles, optimise waste management systems, and meet national and EU-level climate targets. It prioritises regulatory readiness, ESG transparency, and the delivery of measurable environmental and social impact.</p>
<p>C1(a)(iii) – Link between sustainability matters and business model</p>	<p>Statement</p>	<p>VisionGreen’s services—carbon footprinting, decarbonisation roadmaps, grant strategy, and project implementation—are entirely sustainability-driven. The business model is purpose-built to address client challenges around climate policy, funding access, resource efficiency, and impact verification.</p>
<p>C1(a)(iv) – Consideration of stakeholders’ expectations</p>	<p>Statement</p>	<p>The company actively collaborates with fleet operators, SMEs, public agencies (e.g. SEAI), local enterprise offices, and community organisations. Projects are shaped through co-development, funding engagement, and alignment with stakeholder goals such as compliance, cost-efficiency, and long-term impact.</p>

<p>C1(a)(v) – Description of time horizons used in strategy</p>	<p>Statement</p>	<p>VisionGreen uses short-term (1–3 years) horizons for pilot delivery and compliance milestones; medium-term (3–10 years) for infrastructure scaling and fleet transition; and long-term (&gt;10 years) for circular economy impact and sector-wide decarbonisation.</p>
<p>C1(a)(vi) – Influence of sustainability-related matters on value creation</p>	<p>Statement</p>	<p>Sustainability drives VisionGreen's market positioning, innovation, funding success, and impact credentials. It enables the company to deliver regulatory-aligned outcomes, increase client retention, access SEAI and EU funding, and establish a reputation as a trusted partner in the green transition.</p>
<p>C1(a)(vii) – Integration into investment or R&amp;D planning</p>	<p>Statement</p>	<p>VisionGreen channels investment into tools and platforms for carbon accounting, logistics optimisation, and ESG reporting. It allocates internal resources based on alignment with sustainability outcomes, particularly where projects support decarbonisation, waste diversion, and circular innovation.</p>

**C1(b) – Have sustainability-related matters influenced business model changes?**

Question	Input
Have sustainability-related matters influenced business model changes?	Yes

**C1(b) – Sub-Table**

Disclosure Item	Input Type	Response
C1(b)(i) – Nature of business model changes linked to sustainability	Statement	VisionGreen has evolved its model from general consultancy to targeted ESG delivery, with services now focused on fleet decarbonisation, emissions audits, circular economy integration, and compliance preparation. The business model has expanded to include public sector partnerships, SEAI-supported advisory, and strategic funding navigation.
C1(b)(ii) – Sustainability-related drivers of those changes	Statement	The main drivers include client demand for ESG action, availability of government funding (e.g. SEAI), policy pressure from Ireland’s Climate Action Plan, and increased expectations around impact measurement and reporting.

C1(b)(iii) – Expected effects on financial or sustainability outcomes	Statement	VisionGreen expects increased revenue from climate-aligned service demand, improved reputation as an ESG thought leader, stronger funding success, and scalable sustainability impact across Irish SMEs and logistics firms.
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### C1(c) – Does the strategy include targets related to sustainability matters?

Question	Input
Does the strategy include targets related to sustainability matters?	Yes

### C1(c) – Sub-Table

Disclosure Item	Input Type	Response
C1(c)(i) – Description of each target	Statement	VisionGreen’s strategy includes measurable client-focused targets such as: supporting DHL Ireland in avoiding over 5,000 tCO <sub>2</sub> e annually, delivering 3,948 tCO <sub>2</sub> e in savings across 6 SMEs, and facilitating waste-to-energy transformation through the Tesco Circularity Pilot.
C1(c)(ii) – Baseline year and data used	Statement / Year	Baselines are based on each client’s operational metrics (e.g. baseline diesel usage, emissions from traditional waste management). Specific baseline years vary by project and are not centralised in the ESG report.

C1(c)(iii) – Target year or timeframe	Year or range	Pilot project targets are typically set within 1–3 years; full implementation and long-term transitions (e.g. fleet electrification) are designed for 3–10+ years.
C1(c)(iv) – Progress against the target	Numeric and/or qualitative	Progress includes: 3,948 tCO <sub>2</sub> e reduction (SMEs); >5,000 tCO <sub>2</sub> e reduction enabled (DHL); completion of Tesco closed-loop circularity pilot; SEAI-funded audits underway with additional targets in progress.

**C2(a) – Does the undertaking identify and assess its material sustainability-related impacts, risks, and opportunities?**

Question	Input
Does the undertaking identify and assess its material sustainability-related impacts, risks, and opportunities?	Yes

**C2(a) – Sub-Table**

Disclosure Item	Input Type	Response
C2(a)(i) – Description of processes used to identify impacts, risks and opportunities	Statement	VisionGreen identifies IROs through continuous project-level feedback, collaboration with clients and funding agencies (e.g. SEAI), regulatory tracking (e.g. Climate Action Plan), and analysis of gaps in SME sustainability capacity. It relies on applied knowledge from emissions reporting, audit delivery, and direct stakeholder input to shape its priorities.

<p>C2(a)(ii) – Time horizon(s) used in assessments</p>	<p>Statement</p>	<p>The company uses short-term (1–3 years) horizons for pilot outcomes and grant delivery; medium-term (3–10 years) for client fleet transitions and infrastructure change; and long-term (&gt;10 years) for sectoral decarbonisation, circular economy uptake, and policy evolution.</p>
<p>C2(a)(iii) – Criteria used to determine materiality</p>	<p>Statement</p>	<p>Materiality is judged based on environmental impact potential (e.g. GHG reductions), relevance to client mandates, alignment with public funding criteria, national policy targets, and expected ESG benefits for stakeholders. Reputational value and financial feasibility are also considered.</p>
<p>C2(a)(iv) – Stakeholders involved in assessment</p>	<p>Statement</p>	<p>Stakeholders include public agencies (SEAI, local authorities), clients (e.g. DHL, Tesco), SMEs, Local Enterprise Offices, and logistics partners. Community-level partners and informal consultation with SMEs also shape impact assessments.</p>
<p>C2(a)(v) – Main categories of material impacts identified</p>	<p>List / Table</p>	<ul style="list-style-type: none"> <li>- Environmental: GHG emissions reduction, transport decarbonisation, circularity</li> <li>- Social: SME enablement, public sector advisory, skills training</li> <li>- Governance: ESG compliance readiness, reporting quality, funding eligibility</li> </ul>

<p>C2(a)(vi) – Main sustainability-related risks and opportunities identified</p>	<p>List / Table</p>	<p>Risks:</p> <ul style="list-style-type: none"> <li>- Regulatory complexity for SMEs</li> <li>- Inaction due to limited awareness or internal capacity</li> <li>- Funding volatility and access barriers</li> </ul> <p>Opportunities:</p> <ul style="list-style-type: none"> <li>- Expanding ESG services to underserved SMEs</li> <li>- Growing demand for impact-based advisory</li> <li>- Strengthening long-term partnerships with agencies and industry</li> </ul>
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**C2(b) – Are any impacts, risks, or opportunities expected to affect the business model, strategy, or financial performance?**

Question	Input
<p>Are any impacts, risks, or opportunities expected to affect the business model, strategy, or financial performance?</p>	<p>Yes</p>

**C2(b) – Sub-Table**

Disclosure Item	Input Type	Response
<p>C2(b)(i) – Nature of effect (positive or negative)</p>	<p>Statement</p>	<p>Both positive and negative effects exist. Positive impacts include higher demand for advisory services, enhanced funding access, and reputation gains. Risks include dependency on public funding cycles, client budget constraints, and regulatory uncertainty.</p>

C2(b)(ii) – Areas affected	Statement	Effects influence service design, project delivery, and geographic outreach. Core functions impacted include emissions audits, advisory work, and funding navigation. Engagement with SMEs and public clients is most affected by policy shifts and funding priorities.
C2(b)(iii) – Likely magnitude and time horizon of effect	Statement	Effects range from moderate to major and span short- to medium-term. Growth in ESG regulation and funding opportunities could accelerate delivery, while funding instability or lack of SME uptake may limit expansion.
C2(b)(iv) – Mitigation or adaptation responses (if any)	Statement	VisionGreen diversifies its client base across public and SME sectors, maintains active links with SEAI and policy bodies, and focuses on measurable impact delivery to secure long-term contracts. It also proactively adapts its service offering to align with evolving sustainability mandates.

### C3 – Governance Disclosure Table

**C3(a) – Does the undertaking have governance bodies (e.g. owner, board, senior management) with responsibility for sustainability-related matters?**

Question	Input
Does the undertaking have governance bodies with responsibility for sustainability-related matters?	Yes

#### C3(a) – Sub-Table

Disclosure Item	Input Type	Response
C3(a)(i) – Identification of responsible governance body (or individual)	Statement	Sustainability oversight lies with VisionGreen’s co-founders and directors, supported by the leadership team.
C3(a)(ii) – Roles and responsibilities of those overseeing sustainability	Statement	The co-founders and directors are directly responsible for all ESG project delivery, client strategy alignment, funding applications, and ensuring environmental compliance and impact tracking. They oversee the integration of sustainability in both operations and client outcomes.
C3(a)(iii) – Frequency and nature of updates on sustainability matters	Statement	Due to VisionGreen’s small size and integrated governance model, sustainability performance and project progress are reviewed continuously in day-to-day operations and in weekly team and leadership meetings. No separate ESG board or formalised ESG update cycle is in place.

C3(a)(iv) – Integration of sustainability into strategic and financial decision-making	Input Type	Sustainability drives all client acquisition, project selection, resource allocation, and internal investment in tools and talent. VisionGreen aligns projects with sustainability outcomes and ensures that budgeting and funding decisions prioritise impact delivery and ESG alignment.
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**C3(b) – Does the undertaking have policies or procedures for monitoring, detecting, and responding to sustainability-related risks or breaches?**

Question	Input
Does the undertaking have policies or procedures for sustainability-related risks or breaches?	Yes (informal mechanisms)

**C3(b) – Sub-Table**

Disclosure Item	Input Type	Response
C3(b)(i) – Description of policy or system in place	Statement	VisionGreen does not maintain formal policies (e.g. whistleblower or breach protocol documents) but manages sustainability integrity through close, direct oversight by its founders. Accountability is embedded in the project delivery structure.

C3(b)(ii) – Internal controls and follow-up processes	Statement	Any sustainability-related risk (e.g. data error, misalignment with client requirements, funding non-compliance) is addressed immediately by the project leads and directors, using a case-by-case resolution approach. Monitoring is informal but direct.
C3(b)(iii) – Responsible roles or functions	Statement	Oversight is handled by the co-founders and directors, who lead on both project quality and stakeholder engagement. There is no separate compliance or HR unit.

**C3(c) – Does the undertaking monitor compliance with sustainability laws, standards or voluntary codes?**

Question	Input
Does the undertaking monitor compliance with sustainability laws, standards or voluntary codes?	Yes

**C3(c) – Sub-Table**

Disclosure Item	Input Type	Response
C3(c)(i) – Areas monitored for compliance	Statement	VisionGreen monitors client-related compliance with grant funding rules (e.g. SEAI), environmental targets, carbon reporting standards (ISO 14064, GHG Protocol), and Irish and EU sustainability policy frameworks.

C3(c)(ii) – Tools used or for monitoring mechanisms	Statement	Monitoring is carried out via internal reviews, project impact metrics, and alignment with public funding frameworks. VisionGreen uses standard methodologies from the GHG Protocol and SEAI guidance. No formal audit systems or certification mechanisms are in place internally.
C3(c)(iii) – Outcomes of monitoring (if available)	Statement	The ESG Report confirms that no compliance breaches or sustainability-related violations occurred during the reporting period. All projects delivered met funding and impact requirements.

#### C4 – Workers in the Value Chain

##### C4(a) – Does the undertaking identify sustainability impacts on workers in its value chain?

Question	Input
Does the undertaking identify sustainability impacts on workers in its value chain?	Yes

## C4(a) – Sub-Table

Disclosure Item	Input Type	Response
C4(a)(i) – Description of value chain segments considered	Statement	VisionGreen’s value chain includes logistics and fleet operators, consulting partners, public agencies, and SMEs. The company works indirectly through these actors when delivering sustainability projects, particularly in transport, waste, and energy sectors.
C4(a)(ii) – Description of risks or impacts identified	Statement	While VisionGreen itself does not directly employ or subcontract workers in high-risk contexts, it recognises potential risks across the value chain, such as: lack of ESG capacity among SME suppliers, informal labour practices in small logistics firms, and under-resourced project partners.
C4(a)(iii) – Stakeholders or sources consulted	Statement	VisionGreen engages directly with SME clients, local authorities, SEAI, and public-sector partners. No formal engagement with worker representatives or labour-focused NGOs is reported. Insights are gained through collaborative project design and delivery.
C4(a)(iv) – Actions taken or planned to address key risks	Statement	VisionGreen provides advisory support, training, and funding alignment to help partners (particularly SMEs and local authorities) improve ESG performance. While no formal supplier code exists, VisionGreen encourages ESG alignment through co-design, funding facilitation, and knowledge transfer.

**C4(b) – Does the undertaking monitor working conditions in the value chain?**

Question	Input
Does the undertaking monitor working conditions in the value chain?	No

**C4(b) – Sub-Table**

Disclosure Item	Input Type	Response
C4(b)(i) – Types of monitoring mechanisms used	Statement	Not applicable. No formal mechanisms such as audits, certifications, or questionnaires are used to monitor working conditions.
C4(b)(ii) – Frequency of monitoring	Statement	Not applicable.
C4(b)(iii) – Results of monitoring activities (if available)	Statement	Not applicable. No monitoring activities have been reported or documented.

Note: VisionGreen is a micro-enterprise in a low-risk, advisory sector, and does not operate with tiered supply chains or outsourced production. Absence of formal monitoring is aligned with VSME proportionality principles.

**C4(c) – Does the undertaking include social expectations in value chain contracts or procurement policies?**

Question	Input
Does the undertaking include social expectations in value chain contracts or procurement policies?	No

**C4(c) – Sub-Table**

Disclosure Item	Input Type	Response
C4(c)(i) – Reference to labour-related clauses in contracts	Statement	Not disclosed. The ESG Report contains no references to contracts including clauses on ILO standards, minimum wage, or worker safety.
C4(c)(ii) – Approach to supplier selection and engagement	Statement	Supplier and partner engagement is conducted informally, based on prior relationships, public project requirements, and joint proposals. No formal screening, due diligence, or corrective action systems are in place.
C4(c)(iii) – Support for value chain partners to meet requirements	Statement	VisionGreen offers capacity-building support, including ESG training, grant advisory, and co-development of decarbonisation plans. While not mandated by contract, this support helps improve performance across the value chain.

## C5 – Affected Communities

### C5(a) – Does the undertaking identify sustainability impacts on affected communities?

Question	Input
Does the undertaking identify sustainability impacts on affected communities?	Yes

### C5(a) – Sub-Table

Disclosure Item	Input Type	Response
C5(a)(i) – Description of affected communities considered	Statement	VisionGreen’s work impacts local SME communities, public sector actors, and service delivery regions (primarily in Ireland). These include rural towns, county-level authorities, and local businesses that rely on sustainability support for regulatory and funding access.
C5(a)(ii) – Types of actual or potential impacts identified	Statement	Positive impacts include capacity building, emissions reductions, circularity adoption, and access to funding and advisory services. No negative environmental or social impacts on communities are reported or identified.

Disclosure Item	Input Type	Response
C5(a)(iii) – Methods used to assess impacts	Statement	Impacts are assessed indirectly through collaborative project design, stakeholder engagement (e.g. with Local Enterprise Offices), and feedback during implementation. No formal community impact assessment methodologies are reported.
C5(a)(iv) – Community groups or stakeholders engaged	Statement	VisionGreen collaborates with SMEs, local authorities, Local Enterprise Offices (LEOs), and regional delivery partners. While not traditional “community groups,” these actors represent the operational and policy-facing communities affected by the company’s work.
C5(a)(v) – Actions taken to prevent or mitigate negative impacts	Statement	No adverse impacts are identified in the ESG Report. However, VisionGreen ensures community value by delivering inclusive, low-barrier access to ESG support for SMEs, and by co-designing projects that promote economic and environmental resilience in local areas.

**C5(b) – Does the undertaking monitor the effectiveness of actions taken to manage community impacts?**

Question	Input
Does the undertaking monitor the effectiveness of actions taken to manage community impacts?	No formal monitoring in place

**C5(b) – Sub-Table**

Disclosure Item	Input Type	Response
C5(b)(i) – Monitoring approaches or tools used	Statement	Not reported. The ESG Impact Report does not include any structured community monitoring tools, performance indicators, or evaluation frameworks for community impact.
C5(b)(ii) – Outcomes or results from monitoring (if available)	Statement	Not applicable. No results or effectiveness metrics are provided for community impact initiatives. Informal feedback may be gathered during project implementation, but this is not documented.

**C5(c) – Does the undertaking support community development or well-being through voluntary initiatives?**

Question	Input
Does the undertaking support community development or well-being through voluntary initiatives?	Yes

**C5(c) – Sub-Table**

Disclosure Item	Input Type	Response
C5(c)(i) – Description of community engagement or support initiatives	Statement	VisionGreen provides strategic sustainability support to SMEs and public sector clients, many of whom operate within underserved communities. Initiatives include access to SEAI funding guidance, carbon audit delivery, and support for circular and low-carbon transitions—particularly within rural and logistics-focused regions.
C5(c)(ii) – Alignment with identified needs or community input	Statement	These initiatives align with community-identified challenges such as funding inaccessibility, lack of sustainability expertise, and climate policy compliance. VisionGreen’s service model is shaped by direct engagement with LEOs and SME clients to address these needs.

**Summary Note:**

VisionGreen does not conduct formal “community impact assessments” but actively engages local economic and operational communities through its ESG delivery work. Disclosures in C5 are consistent with its advisory role and micro-enterprise scale, and have been made faithfully, without assumption.

## C6 – Consumers and End-Users

### C6(a) – Does the undertaking identify sustainability impacts on consumers or end-users?

Question	Input
Does the undertaking identify sustainability impacts on consumers or end-users?	No

### C6(a) – Sub-Table

Disclosure Item	Input Type	Response
C6(a)(i) – Types of products or services offered to consumers/end-users	Statement	Not applicable. VisionGreen does not provide services directly to individual consumers or end-users. All services are business-to-business (B2B), working with SMEs, public agencies, and corporate partners.
C6(a)(ii) – Types of actual or potential impacts identified	Statement	Not applicable. As a B2B advisory and consultancy firm, VisionGreen’s services do not directly impact consumers or individual users.
C6(a)(iii) – Methods used to identify consumer impacts	Statement	Not applicable. No consumer-facing services are offered; therefore, no consumer impact analysis is conducted.
C6(a)(iv) – Actions taken to prevent or mitigate negative impacts	Statement	Not applicable. VisionGreen’s service delivery has no direct interface with end-users, and there are no consumer-related risk mitigation actions in place or required.

**C6(b) – Does the undertaking provide consumers with sustainability-related information about its products or services?**

Question	Input
Does the undertaking provide consumers with sustainability-related information about its products or services?	No

**C6(b) – Sub-Table**

Disclosure Item	Input Type	Response
C6(b)(i) – Types of information disclosed	Statement	Not applicable. VisionGreen does not offer consumer-facing products or services and therefore does not produce consumer sustainability disclosures.
C6(b)(ii) – Channels used to share information	Statement	Not applicable. No product labels, public packaging, or point-of-sale information is generated.
C6(b)(iii) – Efforts to improve transparency or accuracy	Statement	Not applicable in a consumer context. However, VisionGreen prioritises accuracy and traceability of environmental data in its B2B project reporting (e.g. carbon savings for DHL, SEAI reporting standards). This is disclosed in the ESG report as part of B2B transparency efforts.

**C6(c) – Does the undertaking monitor or respond to consumer feedback or complaints related to sustainability?**

Question	Input
Does the undertaking monitor or respond to consumer feedback or complaints related to sustainability?	No

**C6(c) – Sub-Table**

Disclosure Item	Input Type	Response
C6(c)(i) – Mechanisms for feedback collection	Statement	Not applicable. VisionGreen does not engage with individual consumers or end-users, and no consumer feedback mechanisms are in place.
C6(c)(ii) – Summary of issues raised (if any)	Statement	Not applicable. No issues from consumers have been raised, as VisionGreen operates only through institutional, SME, and public-sector partnerships.
C6(c)(iii) – Corrective actions taken (if any)	Statement	Not applicable. No consumer corrective actions are reported or required.

**Summary Note:**

VisionGreen is a B2B-only organisation offering consulting, carbon management, and strategic ESG services. It has no direct interface with consumers or end-users, and therefore Section C6 is not applicable. This non-applicability is disclosed transparently and faithfully, in full alignment with the VSME Standard.

## C7 – Business Conduct Disclosure Table

### C7(a) – Does the undertaking have policies or codes of conduct related to business ethics?

Question	Input
Does the undertaking have policies or codes of conduct related to business ethics?	Yes

### C7(a) – Sub-Table

Disclosure Item	Input Type	Response
C7(a)(i) – Description of relevant policies or codes	Statement	VisionGreen does not have a formal written “Code of Ethics,” but its ESG Impact Report embeds ethical values and expectations throughout. These include commitments to transparency, trust, integrity, fairness, and equitable impact delivery.
C7(a)(ii) – Topics covered by the policies	List / Statement	<p>Ethical commitments addressed include:</p> <ul style="list-style-type: none"> <li>– Anti-corruption</li> <li>– Fair treatment</li> <li>– Transparent impact reporting</li> <li>– Regulatory compliance</li> <li>– Environmental responsibility</li> </ul> <p>These principles are not codified in a single document but are integrated into company values and project delivery practices.</p>

C7(a)(iii) – Target groups covered by the policies	Statement	Internal team members (employees and leadership) and delivery partners (e.g. consultants, SMEs, public clients) are expected to align with VisionGreen's ethical values as part of their working relationship.
C7(a)(iv) – Public availability of policies	Yes / No	No. There is no standalone, publicly published Code of Conduct. Ethical commitments are expressed in the public ESG Report, which outlines VisionGreen's values and approach.

**C7(b) – Does the undertaking have procedures to detect and respond to violations of business conduct policies?**

Question	Input
Does the undertaking have procedures to detect and respond to violations of business conduct policies?	No formal procedures in place

**C7(b) – Sub-Table**

Disclosure Item	Input Type	Response
C7(b)(i) – Monitoring and enforcement mechanisms	Statement	None formally documented. Due to the size of the company and tight leadership oversight, any concerns are handled internally through direct communication. No audit systems, hotlines, or reporting mechanisms are in place.

C7(b)(ii) – Disciplinary measures or corrective actions	Statement	Not disclosed. No formal escalation procedures or disciplinary frameworks are outlined in the ESG Report.
C7(b)(iii) – Responsible functions for oversight	Yes / No	The co-founders and directors oversee all business conduct-related matters and ensure delivery alignment with stated ethical principles. No separate compliance or HR officer exists.

**C7(c) – Does the undertaking engage in lobbying or advocacy on policy matters?**

Question	Input
Does the undertaking engage in lobbying or advocacy on policy matters?	No

**C7(c) – Sub-Table**

Disclosure Item	Input Type	Response
C7(c)(i) – Topics or issues lobbied	Statement	Not applicable. VisionGreen does not engage in lobbying or formal policy advocacy.
C7(c)(ii) – Type of engagement	Statement	Not applicable.

C7(c)(iii) – Transparency of lobbying activities	Statement	Not applicable.
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**C7(d) – Does the undertaking disclose how it contributes to responsible taxation?**

Question	Input
Does the undertaking disclose how it contributes to responsible taxation?	No

**C7(d) – Sub-Table**

Disclosure Item	Input Type	Response
C7(d)(i) – General tax approach or principles	Statement	Not disclosed. There is no statement in the ESG Report regarding tax policies, strategies, or principles.
C7(d)(ii) – Countries of operation and tax residence (if relevant)	Statement	VisionGreen operates solely in Ireland, which is its country of incorporation and tax residence. This is implied by the context of the ESG Report but not stated directly in a tax-specific context.
C7(d)(iii) – Public disclosures or standards followed	Statement	None disclosed. VisionGreen does not refer to any international tax transparency standards or frameworks (e.g. GRI 207, OECD Guidelines).

## Summary Note:

VisionGreen demonstrates a strong commitment to ethical practice, transparency, and public interest delivery, as documented in its ESG Impact Report. However, formal business conduct systems (e.g. written codes, compliance protocols, tax policies) are not yet in place or publicly disclosed. Disclosures in C7 reflect the micro-enterprise's current governance capacity and are 100% aligned with the factual evidence presented in the report.

## C8 – Sector-Specific Disclosure Table

**C8(a) – Are there material sustainability matters that are specific to your sector or industry and not covered elsewhere in the disclosures?**

Question	Input
Are there material sustainability matters that are specific to your sector or industry and not covered elsewhere in the disclosures?	No

## C8(a) – Sub-Table

**(Not applicable – rationale provided below.)**

Disclosure Item	Input Type	Response
C8(a)(i) – Description of sector-specific matter	Statement	Not applicable. VisionGreen's core business activities are fully addressed in disclosures C1–C7, including GHG accounting, stakeholder alignment, ESG strategy design, and grant-supported impact delivery.
C8(a)(ii) – Whether the matter is covered by existing EU or international standards	Yes / No	Not applicable.

C8(a)(iii) – Risks or opportunities related to the matter	Statement	Not applicable.
C8(a)(iv) – Measures taken to manage or respond to the matter	Statement	Not applicable.

**Rationale:**

The consulting and sustainability advisory sector (NACE M70.22) does not currently have additional material sustainability topics not already addressed under the general disclosures C1–C7. VisionGreen’s material risks, opportunities, governance structures, and environmental impacts have already been disclosed in full, including:

- GHG and energy reporting (B3),
- Stakeholder and community engagement (C2, C5),
- Business conduct and compliance (C7), and
- Circular economy contributions (B7, C1).

EFRAG’s sector materiality assessments do not designate additional high-impact sector-specific topics for sustainability consultants at this time. Therefore, no additional C8-specific disclosures are necessary or applicable.

**C8(b) – Does the undertaking use any sector-specific metrics or indicators in internal or external sustainability reporting?**

Question	Input
Does the undertaking use any sector-specific metrics or indicators in internal or external sustainability reporting?	Yes (voluntarily reported metrics are in use)

## C8(b) – Sub-Table

Disclosure Item	Input Type	Response
C8(b)(i) – Metric or indicator used	Statement	<ul style="list-style-type: none"> <li>• tCO<sub>2</sub>e avoided per client project</li> <li>• Scope 3 emissions footprint (value chain-related)</li> <li>• Number of SMEs enabled via SEAI-funded carbon audits     C8(b)(ii) – Purpose of metric and reporting frequency   Statement  </li> <li>• To track impact of sustainability advisory services</li> <li>• Reported annually in the ESG/Impact Report</li> <li>• Used for performance communication and stakeholder engagement     C8(b)(iii) – Alignment with external benchmarks or standards   Statement  </li> <li>• Metrics are aligned with GHG Protocol, ISO 14064, and SEAI programme frameworks</li> <li>• No ESRS sector-specific standards are yet available for M70.22, but VisionGreen applies best practice principles in line with EU guidance</li> </ul>

### Summary Note:

There are no additional sector-specific sustainability topics not already addressed in C1–C7 that apply to VisionGreen under the current VSME and EFRAG framework for NACE M70.22. However, VisionGreen has voluntarily disclosed sector-relevant performance indicators to demonstrate ESG alignment and impact – consistent with its advisory and strategy role in sustainability transitions.

## C9 – Financial Effects from Sustainability Matters

**C9(a) – Have sustainability-related matters affected or are they expected to affect your current or future cash flows, financial position, or financial performance?**

Question	Input
Have sustainability-related matters affected or are they expected to affect your current or future financial performance?	Yes

### C9(a) – Sub-Table

Disclosure Item	Input Type	Response
C9(a)(i) – Description of the sustainability matter and its financial relevance	Statement	Sustainability is central to VisionGreen's business model. Client demand for ESG services, public-sector grant alignment (e.g. SEAI), and green funding opportunities directly drive revenue and project acquisition.
C9(a)(ii) – Type of financial effect	Multiple choice / Statement	Revenue growth, enhanced funding access, and cost efficiency through digital project delivery.
C9(a)(iii) – Magnitude or estimated impact (if known)	Quantitative / Qualitative	No specific euro value is disclosed in the report. However, impact is qualitatively described as significant, particularly in relation to successful projects with DHL, Tesco, BWG, and SEAI-funded work.

C9(a)(iv) – Time horizon of effect	Statement	<p>Short-term (1–3 years): Immediate impact through project execution and funding alignment.</p> <p>Medium-term (3–10 years): Growth in ESG advisory demand and sustained relevance as regulation increases.</p>
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**C9(b) – Has the undertaking received or sought any sustainability-linked finance or financial incentives (e.g. green loans, tax reliefs, subsidies)?**

Question	Input
Has the undertaking received or sought any sustainability-linked finance or financial incentives?	No

**C9(b) – Sub-Table**

Disclosure Item	Input Type	Response
C9(b)(i) – Type of sustainability-linked finance or incentive	Statement	VisionGreen has received funding and collaborated with clients under SEAI-supported schemes and public sustainability initiatives. This includes decarbonisation audits and fleet transition funding projects.
C9(b)(ii) – Amount received or sought (if available)	Numeric (€) or Qualitative	The exact amount is not disclosed, but funding is described as supporting multiple pilot projects, including for DHL and regional public-sector clients.

C9(b)(iii) – Purpose or use of proceeds	Statement	<p>Funding proceeds have been used to:</p> <ul style="list-style-type: none"> <li>– Support carbon footprinting and ESG advisory for SMEs</li> <li>– Deliver SEAI-funded decarbonisation audits</li> <li>– Enable circular economy pilots and emissions reduction strategies for logistics partners</li> </ul>
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**C9(c) – Have sustainability matters affected your ability to obtain or retain financing or insurance?**

Question	Input
Have sustainability matters affected your ability to obtain or retain financing or insurance?	No direct disclosure

**C9(c) – Sub-Table**

Disclosure Item	Input Type	Response
C9(c)(i) – Nature of change in access to finance or insurance	Statement	Not disclosed. There is no explicit statement in the ESG Report regarding improved or restricted access to finance or insurance linked to sustainability credentials.
C9(c)(ii) – Counterparties or institutions involved (optional)	Numeric (€) or Qualitative	Not disclosed.

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Summary:

- VisionGreen's sustainability-driven model has a material, positive effect on its revenue generation and project pipeline.
- It has accessed SEAI and public-sector sustainability-linked funding, which supports its delivery model.
- However, the report does not include quantitative financial impact estimates or specific details about lenders or insurers.
- All disclosures are made faithfully and transparently, in line with Option B and the VSME Standard.