EUROCHAMBRES

INPUT ON THE VOLUNTARY SUSTAINABILITY REPORTING STANDARD

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Input

Eurochambres input to the draft delegated regulation on the sustainability reporting standard for voluntary use

Eurochambres welcomes the Commission's efforts to limit the trickle-down effect caused by excessive information requests from large companies subject to CSRD requirements. Establishing the voluntary standard, based on the VSME, as the reference level for the value chain cap is therefore a positive step to better shield smaller businesses from disproportionate data requests. At the same time, important questions remain regarding the practical functioning and enforceability of the cap, including requests beyond its scope, contractual pressure on smaller suppliers, legal certainty for reporting undertakings where data cannot be obtained, and data requests outside CSRD value-chain reporting. Eurochambres therefore urges the Commission to closely monitor and support the use of the voluntary standard and the effectiveness of the value chain cap in practice. Clear, legally certain and workable conditions for information requests must be ensured for both reporting undertakings and protected undertakings.

Key priorities of the chamber network:

1. **Establish the voluntary standard as the reference framework**

- **Maintain the strong link between the voluntary standard and the VSME:** The chamber network welcomes that the draft voluntary standard remains closely based on the VSME and preserves the basic and comprehensive module structure. The close alignment ensures stability, particularly for businesses that have already started using the VSME, while the targeted simplifications and the alignment with the revised ESRS further strengthen proportionality.

- **Monitor the effectiveness of the voluntary standard as the reference framework:** Changes introduced in the draft voluntary standard compared to the VSME Recommendation, such as limiting the value chain cap to "necessary" datapoints and introducing specific relief for undertakings with 10 employees or fewer, reduce the disproportionate burden from CSRD-related information requests for smaller businesses. At the same time, if the framework does not sufficiently meet the practical data needs of reporting undertakings, there is a risk that parallel questionnaires and tools will continue to be used. Eurochambres therefore urges the Commission to closely monitor the use of the voluntary standard, in particular whether it effectively reduces fragmented data requests.

- **Encourage voluntary sustainability reporting based on the voluntary standard:** Companies outside the CSRD scope that decide to report sustainability information voluntarily are not legally required to use the voluntary standard and may rely on different frameworks or formats. To facilitate consistency and comparability, they

should be encouraged to use the voluntary standard as the reference framework for voluntary sustainability reporting.

- **Promote the voluntary standard in related areas of application:** Embedding the voluntary standard into the CSRD framework should be the starting point for providing practical relief also in other areas where companies outside the CSRD scope receive data requests, such as banking regulation, funding programmes and public procurement. The Commission should work towards systematically establishing the voluntary standard as the preferred reference framework in these areas to avoid multiple non-standardised information requests.

2. Make the value chain cap work in practice

- **Shield protected undertakings from de facto pressure to provide additional data:** Even where protected undertakings have a statutory right to refuse above-cap requests, they may still face commercial pressure to provide additional information in order not to jeopardise business relationships. To ensure an effective value chain cap, the Commission should clarify how the right to refuse can be exercised in practice and how protected undertakings can be supported when dealing with excessive requests. Reporting undertakings must consistently inform protected undertakings when information above the cap is requested and clearly inform them of their statutory right to decline.

- **Ensure legal certainty for reporting undertakings where data cannot be obtained:** Placing certain data points, in particular those falling into the 'necessary if applicable' category, outside the value chain cap raises concerns by companies within the scope of the CSRD regarding their ability to obtain the data needed to fulfil their ESRS value-chain reporting requirements. It must therefore be ensured that reporting undertakings can comply with their obligations where they are unable to obtain above-cap information from protected undertakings, despite having made reasonable efforts to obtain the data. The Commission should also clarify how such cases should be documented.

- **Clarify contractual passing-on of penalties and liability risks:** The Commission should clarify that protected undertakings should not face contractual penalties or liability solely because they exercise their statutory right to refuse information requests beyond the value chain cap for CSRD value chain reporting purposes. Likewise, reporting undertakings should not be exposed to penalties for missing value-chain data that they were unable to obtain despite reasonable efforts. In such cases, the reasons why the information could not be obtained should be taken into account in any assessment of compliance.

- **Establish a support mechanism for protected undertakings:** A contact point or similar support mechanism could help undertakings deal with excessive information requests and potential consequences arising from justified refusals to provide above-cap information. The possibility of anonymous submissions could also be explored.

- **Clarify requests outside CSRD value-chain reporting:** As the value chain cap only limits information requests made for CSRD value-chain reporting purposes, information may still be requested under other EU or national legal frameworks, such as the CSDDD or SFDR, or for other commercial purposes. Such requests should be clearly justified and distinguished from requests covered by the cap to avoid confusion and undue pressure on smaller businesses. In addition, the voluntary standard should be promoted as the preferred reference framework in related legislation to avoid repeated, non-standardised information requests.

3. Promote a practical, digital and standardised ecosystem for sustainability reporting

- **Promote simple, standardised and user-friendly questionnaires:** Information requests should follow a clear and standardised format based on the voluntary standard. This also includes clearly informing protected undertakings about which datapoints fall within and outside the value chain cap, while also clearly flagging additional questions not covered by the voluntary standard. This would facilitate collection, transmission and processing of data for both protected undertakings and reporting undertakings, while also ensuring the effectiveness of the value chain cap.

- **Avoid repeated or overly granular requests:** Eurochambres welcomes that the draft voluntary standard allows undertakings to refer to datapoints from the previous year where no changes have occurred. The Commission should ensure that this principle is reflected in practice, so that companies outside the CSRD scope are not asked to provide the same information repeatedly or in more granular formats than foreseen by the voluntary standard.

- **Provide practical and up-to-date guidance and examples:** The draft voluntary standard no longer contains guidance directly in the delegated act, but instead refers to additional sources. While this may allow guidance to be updated more quickly, it also requires smaller businesses to consult several separate documents. The final standard should therefore be accompanied by clear, up-to-date guidance, practical examples and templates in accessible language, made available in time for companies to use the standard effectively.

- **Encourage alignment of digital tools with EFRAG's digital template and machine-readable formats:** To improve comparability, accessibility and interoperability across member states and platforms, the Commission should encourage digital tools to align, where possible, with the structure of the voluntary standard, EFRAG's digital template and machine-readable formats, including XBRL.

- **Effective implementation of the once-only principle:** Data should, where possible, be pre-filled through trusted public sources and APIs, subject to company consent. Companies should also only have to provide sustainability data once, while its reuse for different purposes should be enabled through interoperable tools and formats.

- **Provide free and regularly updated EU emission factors:** The Commission should support businesses by providing free, regularly updated and EU-wide emission factors and conversion factors for Scope 1 and Scope 2 calculations, including guidance on common units such as kWh. These factors should be integrated into digital tools and templates where possible. Similar support should be considered for recurring product- or service-level emissions requests where SMEs currently face disproportionate calculation burdens. This would reduce the need for external consultancy, improve comparability and make emissions reporting more feasible for companies with limited internal resources.

- **Link the voluntary standard to existing instruments:** The possibility to integrate information from existing schemes such as EMAS into a single report under the voluntary standard is welcomed by the chamber network. To make this work in practice, the Commission and EFRAG should provide clear mappings between the voluntary standard and EMAS, so that information already reported can be reused and does not need to be submitted again in a different structure.

- **Preserve the absence of assurance requirements:** The clarification that no external assurance is required for information reported under the voluntary standard is welcomed. Introducing assurance expectations would significantly increase costs, particularly for SMEs, and undermine the proportionality of the standard.

Eurochambres – the association of European chambers of commerce and industry – represents more than 20 million businesses through its members and a network of 1700 regional and local chambers across Europe. Eurochambres is the leading voice for the broad business community at EU level, building on chambers' strong connections with the grass roots economy and their hands-on support to entrepreneurs. Chambers' member businesses – over 93% of which are SMEs – employ over 120 million people.

Previous inputs can be found here.

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