



VSME Basic vs Comprehensive

A Practical SME Guide

Choosing the Right Reporting Level
for Your Organization

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What Basic and Comprehensive Really Mean



Basic Module

Foundation Level

The "**target approach**" for micro-undertakings and minimum requirement for other undertakings using VSME.

- ✔ Includes disclosures B1 and B2
- ✔ Plus Basic Metrics B3 to B11

Key Insight: Basic is not "the cheap version". It's the version most SMEs should do first, because finishing and reusing a credible baseline beats chasing a perfect report that never gets published.



Comprehensive Module

Advanced Level

Adds datapoints on top of Basic that are more likely to be requested by **banks, investors, and corporate clients**.

- + Additional narrative disclosures
- + Forward-looking elements

Important Rule: You cannot do Comprehensive without Basic. Basic is a prerequisite by design.

The Fastest Way to Choose in 5 Minutes

Answer these three questions to find your path

A ESG Requests

Are you getting frequent ESG requests today?

- **Occasional requests:** Basic usually covers most needs
- **Detailed requests:** Comprehensive may be worth it

B Targets & Plans

Do you have targets and plans you can stand behind?

- i** Comprehensive includes **GHG reduction targets** and **climate transition planning** (C3)
- i** Plus **climate risk information** if identified (C4)

No targets yet? Start with Basic

C Capacity

Do you have capacity for more than a "minimum viable report"?

- 👤 One person, part-time:** Basic is the realistic choice
- 👥 Dedicated team:** Consider Comprehensive

✓ Choose Basic If
"Be credible and consistent this year"

+ Add Comprehensive If
"Meet deeper stakeholder requests"

When VSME Basic is Enough for Your Organization



Reusable Baseline Report

You want a baseline report you can reuse for **suppliers, customers, and lenders** without creating custom versions for each audience.



Manual Data Collection

Your data is still being **collected manually** in parts of the business, and you need time to build automated systems.



Predictable Timeframe

You want to finish in a **predictable timeframe** without scope creep or unexpected complexity.



Standard ESG Questions

You mainly need to answer **standard ESG questions**, not investor-grade detail or extensive narrative.



European Commission's Goal

The recommendation is intended to **reduce the burden on SMEs** and make it easier to respond to sustainability information requests from value chain partners and financial institutions.

Basic aligns well with that **"reduce burden, increase consistency"** goal.

✓ Proportionality & Practicality

When VSME Comprehensive is Worth it



Stakeholder Pressure

Your **bank, investors, or major customers** ask for more than a baseline report. They want deeper insights.



Documented Processes

You already have **policies, governance, targets, and risk processes** documented and used in practice.



Complex Context

You operate in a context where **climate and workforce topics** need more explanation than a simple metric table.



Reduce Follow-ups

You want to **reduce follow-up questions** and "one-off questionnaires" from stakeholders.



The Standard's Perspective

The standard itself frames Comprehensive as **additional datapoints likely to be requested by banks, investors, and corporate clients** on top of Basic.



Practical Sign

You keep getting the **same follow-up questions** after sending your sustainability data.

That usually means you are missing narrative context and forward-looking elements.

A Step-Up Approach That Works for Most SMEs

The practical implementation strategy

1

Publish Basic First

Establish your baseline and get your reporting process working. Focus on consistency and credibility rather than completeness.

✔ Build your foundation

2

Track Stakeholder Requests

Document the specific requests you receive after sharing your Basic report. What are people asking for that you didn't provide?

🔍 Identify gaps

3

Add Relevant Comprehensive Disclosures

Target your efforts based on actual stakeholder needs, not assumptions. Add only the Comprehensive elements that address real requests.

🎯 Targeted expansion



Avoid the Common Trap

Implementing Comprehensive as a **"big project"** when you really needed a **reliable baseline**.

Many SMEs fail not because the standard is "too hard", but because they **pick the wrong level of ambition for year one**, then stall.

Start small, build confidence, expand strategically

Common Decision Mistakes for VSME Reporting

Pitfalls to avoid when choosing your reporting level



Mistake 1

Choosing Comprehensive Because It "Sounds Better"

More disclosures do not automatically mean more credibility.

Credibility comes from: consistency, clear boundaries, and data you can explain.



Mistake 2

Skipping Basic and Trying to Jump to Comprehensive

You cannot skip Basic. It's a prerequisite by design.

The rule: You must complete Basic before adding Comprehensive elements.



Mistake 3

Treating Comprehensive as Mandatory

Comprehensive is not mandatory. VSME is voluntary.

The point: Proportionality. Choose what fits your organization.



Mistake 4

Starting with Targets You Cannot Support

If you publish targets, expect questions about baselines, scope coverage, and actions.

Better approach: Start Basic and build toward targets when the work is ready.

How Verdnt Supports Both Options

Guided reporting for every stage of your VSME journey



Free VSME Reporting Web-App

Designed to support VSME reporting in a way that is **guided and realistic for SMEs**.



Guided Process

Step-by-step guidance so you can complete **Basic first**, then extend into **Comprehensive** when it makes sense.



iXBRL Generation

Automatically generates a **fully tagged iXBRL report** for structured, machine-, and human-readable sustainability information.



The Verdnt Approach

1

Start with Basic (if Comprehensive not required from Stakeholders and Banks)

2

Build confidence

3

Expand to Comprehensive when justified

Choose the right level. Report with confidence. Build sustainability credibility step by step.



Section 08

Free VSME Reporting Platform

Get started with Verdnt today



Download the VSME Data Checklist


A clear Basic vs Comprehensive "data to collect" checklist with owners, sources, and evidence fields. Link in description.




Get the Free Verdnt App

<https://verdnt.app>

**Start Your VSME Journey: Choose the right level. Report with confidence.
Build sustainability credibility step by step.**

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