

# VSME SERVICES



## What is the VSME?

As environmental, social and governance (ESG) expectations grow, non-listed SMEs face increasing pressure from investors, financial institutions and partners to disclose credible sustainability data. The Voluntary Sustainability Reporting Standard for Non-Listed SMEs (VSME) offers a simplified, proportional alternative to the [Corporate Sustainability Reporting Directive \(CSRD\)](#) for micro, small and medium-sized enterprises.

## Why is the VSME important?

Since the EU unveiled its [Omnibus Directive](#) to simplify the bloc's sustainability-related rules and reporting obligations, the VSME has become more significant.

## What we offer

Our end-to-end services support you across the entire VSME process, from understanding the standard to preparing, verifying and assuring your reports. Whether you're starting from scratch or building on quality, health, safety and environment (QHSE) frameworks, we help streamline compliance and unlock ESG value.

Tailored support for VSME implementation: we offer guidance and tools to help you understand and adopt the VSME standard, based on your needs and maturity.

Training and awareness: our training equips your team to embed VSME-aligned ESG practices and improve internal capabilities.

VSME report preparation and support: we support data collection, internal process alignment and preparation of structured VSME disclosures.

Independent verification: our [ESG KPI verification and assurance services](#) confirm that your reported metrics are reliable and meet standard requirements.

Third-party assurance: we provide [assurance statements](#) to validate your VSME report, increasing confidence for your partners and investors.

## Who is it for?

The VSME is a voluntary standard for unlisted micro, small and medium-sized enterprises not subject to the CSRD, but face increasing ESG reporting requirements and are being challenged to meet business partner, financial institution and investor expectations.

There are two modules, basic and comprehensive, to be implemented according to your needs and capabilities.

## Key benefits

Clarify your sustainability position: standardized ESG reporting improves transparency, helping you meet stakeholder expectations and build trust.

Improve financing access: clear, structured disclosures can strengthen relationships with banks and investors.

Prepare for future regulation: get ahead of potential reporting obligations under evolving EU directives and standards.

Identify internal ESG opportunities: spot performance gaps in energy, water, waste and workforce management.

Gain a competitive edge: stand out in your industry by showcasing sustainability leadership through verified, credible reports.

## Next steps

As a sustainability leader with over 30 years of global experience, we combine deep regulatory knowledge with practical implementation expertise. Through our [IMPACT NOW for sustainability](#) portfolio, we deliver tailored support across advisory, training, verification and assurance.

We help you build ESG capabilities, ensure credible disclosures and stay aligned with evolving EU regulations – so you can realize the full benefits of the VSME standard and stand out as a trusted and forward-thinking business partner.

For more information on our VSME Services, email: [ESG@sgs.com](mailto:ESG@sgs.com)

**IMPACT  
NOW**

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When you need to be sure