

sustainserv
Inspiring Meaningful Change

ESRS Light —

Sustainability Reporting with a Clear Focus!

For companies not directly subject to the CSRD, yet seeking to align with European transparency expectations, **Sustainserv ESRS Light** provides the perfect solution.

This streamlined reporting format follows the official ESRS standards, allowing you to deliver credible, structured sustainability reports—without regulatory pressure, without lengthy materiality assessments, and with a focus on what truly matters for your business model

Why Choose ESRS Light?

- » **Meet Customer Expectations:** Business partners expect transparency on CO₂ emissions and sustainability metrics.
- » **Win Over Banks:** Sustainability data is becoming increasingly important in credit assessments—be prepared!
- » **Build trust:** Demonstrate social and environmental responsibility—even without a legal obligation.

With ESRS Light, you position your company as forward-looking, treating sustainability not as a burden, but as an opportunity.

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Sustainerv ESRS Light – Clear, Focused, Practical

Three topics are essential for every company:

» E1 Climate Change

Energy consumption and CO₂ emissions are key metrics for banks and investors today. Sustainerv ESRS Light makes these data comparable and provides transparency for the most important KPIs.

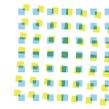
» S1 Own Workforce

How a company treats its employees is a central indicator of credibility and social responsibility. Reporting promotes internal improvements and meets external expectations.

» G1 Corporate Governance

Transparent corporate governance builds trust, supports risk management, and enables sustainable value creation—both internally and externally.

Sustainerv ESRS Light focuses on what really matters—efficiently, clearly, and with tangible value for companies and stakeholders.



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Simpler Materiality Assessment with ESRS Light:

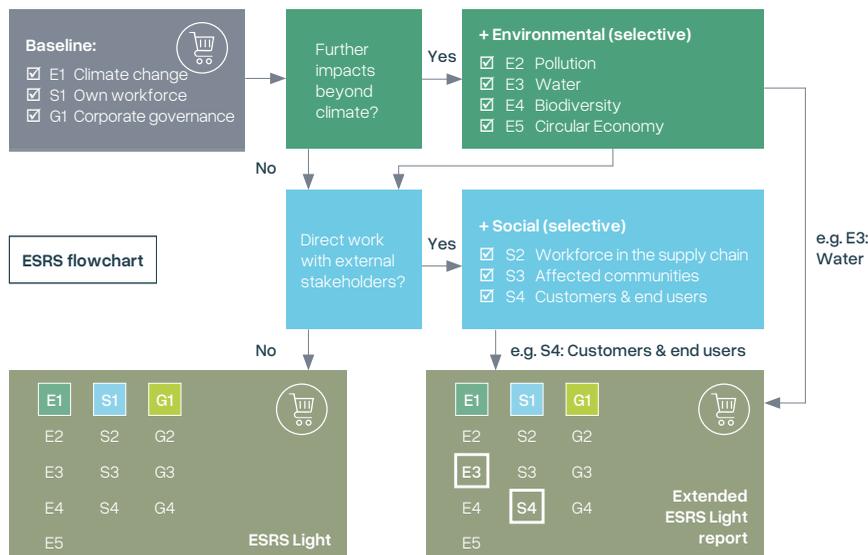
A double materiality assessment is often complex and time-consuming. With Sustainerv ESRS Light, it's easier: companies usually already know which topics are critical to business success. This is complemented by the perspectives of investors, lenders, or NGOs.

The advantage of ESRS Light: companies leverage their existing knowledge—without lengthy stakeholder surveys or complex analyses of material topics.

A topic is considered material under ESRS Light if:

- » Its omission would be unjustifiable, could trigger greenwashing accusations, or harm the company's reputation;
- » The majority of comparable companies disclose it;
- » Ignoring it could create risks or cause missed opportunities.

Sustainerv ESRS Light can be combined with the VSME standard and offers a decisive advantage: it focuses on the topics that really matter.



We're a global leader in sustainability and integrated reporting consulting, helping companies turn responsibility into opportunity.