

Standards in Practice

Applying EN/ISO Standards for SME Sustainability Reporting



Executive Summary

European and international standards developed e.g. by CEN and ISO align with the Voluntary Reporting Standard for SMEs standard’s sustainability reporting framework – simplifying and supporting implementation. This paper details how DIN, together with EFRAG and stakeholders, created a mapping of the two frameworks to visualise their interoperability. The mapping is attached to this paper in Annex A Mapping.

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Abbreviations

DIN	Deutsches Institut für Normung e. V.
EFRAG	European Financial Reporting Advisory Group
CEN	European Committee for Standardization (Comité Européen de Normalisation)
CENELEC	European Committee for Electrotechnical Standardization (Comité Européen de Normalisation Électrotechnique)
ETSI	European Telecommunications Standards Institute
ISO	International Organization for Standardization
IEC	International Electrotechnical Commission
ITU	International Telecommunication Union
NSBs	National Standards Bodies
EN/ISO Standards	European and International Standards
ESG	Environmental, Social, and Governance
CSRD	Corporate Sustainability Reporting Directive
ESRS	European Sustainability Reporting Standards
SMEs	Small and Medium-sized Enterprises
VSME	Voluntary Sustainability Reporting Standard for SMEs
MSS	Management System Standard
IWA	International Workshop Agreement

Disclaimers

This paper and mapping serve as a guideline illustrating the application and utility of **European and International Standards (EN/ISO standards)** for reporting data points within the **Voluntary Reporting Standard for SMEs (VSME)**. EN/ISO standards are not mandatory for the applicability of the VSME; this guidance complements and highlights, rather than prescribes, existing practices.

DIN (Deutsches Institut für Normung e. V.) prepared this paper to conclude the collaborative mapping efforts undertaken by European Standards Bodies, **EFRAG (European Financial Reporting Advisory Group)**, and voluntary experts from various stakeholder groups during the summer of 2025. DIN, EFRAG, and all affiliated parties accept no liability for any use, interpretation, or consequences arising from this mapping. Use is entirely at the user's own risk and discretion.

Scope

Aims

This document details the interoperability of EN/ISO standards with the VSME standard through a detailed mapping. It supports **small and medium-sized enterprises (SMEs)** in their sustainability reporting by utilizing internationally recognized standards.

It offers comprehensive guidelines for SMEs to integrate recognized good practices into their sustainability reporting, thereby simplifying, structuring, and streamlining reporting processes. It promotes consistency and comparability in disclosures by aligning with established EN/ISO standards and leveraging existing data.

This initiative supports SMEs that are applying or intend to apply EN/ISO standards by unlocking efficiencies in VSME reporting, while providing guidance on incorporation by reference (*VSME, paragraph 18*). It details the relevance of EN/ISO standards in supporting reporting data, methodologies, and organizational development regarding sustainability governance, practices, and policies.

Limitations

The mapping exclusively lists relevant EN/ISO standards published up to and including June 2025, along with their correspondences to VSME disclosures. It does not include any other (legal) requirements, directives, or reporting frameworks that may affect the applicability of the VSME or are recommended in the VSME guidance.

The VSME does not require external assurance. EN/ISO standard conformity is not a requirement of the VSME or a product of this mapping. This mapping does not introduce any requirements for VSME reporting.

Standard Frameworks

CSRD and European Sustainability Reporting Standards

To comply with the European **Corporate Sustainability Reporting Directive (CSRD)**, large and listed companies use EFRAG's **European Sustainability Reporting Standards (ESRS)** to disclose their organisation's **environmental, social, and governance (ESG)** sustainability data.

Currently, SMEs are not legally required to report ESG data in accordance with the ESRS. However, these organisations may still need or wish to provide ESG data in a structured format, for example, to meet the needs of investors or customers. The VSME offers a structure for SMEs to report their ESG data in a standardised format.

Voluntary Sustainability Reporting Standard for SMEs (VSME)

The VSME¹ was developed by EFRAG and published in December 2024. On July 30th, 2025, the European Commission adopted a Recommendation on the use of the VSME². The voluntary standard is applicable for non-listed micro-, small-, and medium-sized undertakings with up to 250 employees and specifies disclosures for ESG sustainability matters.

The VSME helps suppliers meet data needs of large undertakings, supports better access to finance, and can enhance management of sustainability issues in SMEs. The VSME was developed for use by non-listed SMEs, including micro-enterprises, and has not formally been assessed for use by other larger organisations.

European and International Standards (EN/ISO Standards)

European³ and International⁴ Standards are developed by organisations like **CEN**⁵, **CENELEC**⁶ and **ETSI**⁷ as well as **ISO**⁸, **IEC**⁹, and **ITU**¹⁰. **National Standards Bodies (NSBs)** such as DIN are organizations responsible for developing, adopting, and promoting national, European, and international standards within their respective countries.

EN/ISO standards represent internationally recognized best practices, guidelines, and frameworks designed to ensure that products, services, and systems are safe, reliable, and of high quality. Developed through a consensus-based process involving expert input, EN/ISO standards help businesses enhance efficiency and consistency, facilitate international trade, and build consumer trust.

EN/ISO standards also support organizations in advancing their ESG objectives by strengthening sustainability reporting practices. They provide methodologies, definitions, and process-oriented guidelines that assist organizations in establishing effective governance structures and sustainability-related policies.

Additionally, certain EN/ISO standards are suitable for conformity assessment – formal processes that demonstrate whether a product, service, process, or system meets the requirements of a specific standard. This reduces the need for supplementary evidence and helps mitigate risks such as greenwashing.

¹ EFRAG. (2024). VSME Standard: The voluntary standard for non-listed micro-, small- and medium-sized undertakings. Brussels: European Financial Reporting Advisory Group.

<https://www.efrag.org/sites/default/files/sites/webpublishing/SiteAssets/VSME%20Standard.pdf>

² European Commission, Directorate-General for Financial Stability, Financial Services and Capital Markets Union. (2025, July 30). Commission presents voluntary sustainability reporting standard to ease burden on SMEs [Recommendation]. https://finance.ec.europa.eu/publications/commission-presents-voluntary-sustainability-reporting-standard-ease-burden-smes_en

³ CEN-CENELEC. (n.d.). European standards. Retrieved from <https://www.cencenelec.eu/european-standardization/european-standards/>

⁴ International Organization for Standardization. (n.d.). Standards. Retrieved from <https://www.iso.org/standards.html>

⁵ European Committee for Standardization

⁶ European Committee for Electrotechnical Standardization

⁷ European Telecommunications Standards Institute

⁸ International Organization for Standardization

⁹ International Electrotechnical Commission

¹⁰ International Telecommunication Union

Mapping Design

Process

In November 2024, CEN/CENELEC and EFRAG agreed, as part of their Memorandum of Understanding¹¹, to map EN/ISO standards to the ESRS/VSME. This mapping was initiated as a pilot project.

The pilot EN/ISO to VSME mapping was coordinated by EFRAG and DIN, in its role as member of CEN, between February and October 2025. DIN subsequently concluded the work and drafted this paper.

Technical experts from standardization committees, EFRAG, and sustainability reporting professionals were invited in June and July 2025 to review the first EFRAG and DIN draft of the mapping as peer reviewers and contributors. *Annex C Expert Involvement* details the process and design of the technical expert involvement.

Granularity

EN/ISO standards were mapped to the VSME by clause (e.g., 4), subclause (e.g., 4.2), or second-level subclause (e.g., 4.2.1). Up to five EN/ISO standards were matched per VSME disclosure, which were disaggregated at a high level of detail, down to paragraph (sub)-sub-list level (e.g., 61. (b)ii). A higher-level clause (e.g., sub-clause or clause) for EN/ISO standards implies that all contents of the clause are included.

Interoperability

A clause, subclause, or second-level subclause of an EN/ISO standard was mapped to a VSME data point if its content supports organizations in disclosing information as required by the VSME standard in any of the following ways:

- **Clear Definitions:** The clause provides definitions that align with VSME terminology.
- **Robust Methodologies:** the clause includes calculation methods or procedures relevant to VSME data points.
- **Relevant Processes:** The clause describes data collection or operational processes that generate reportable information.
- **Systematic Disclosure Structure:** The clause offers a framework or structure that aligns with VSME's disclosure approach.

¹¹ CEN-CENELEC. (2024, February 27). CEN, CENELEC and EFRAG join forces to foster synergies in sustainability reporting [Press release]. <https://www.cencenelec.eu/news-events/news/2024/press-release/2024-02-27-efrag-mou/>

Categories for European and International Standards

This mapping introduces a classification system for EN/ISO standards, enabling users to filter and select standards that best fit their reporting needs. This categorization helps organizations quickly identify the type and applicability of each standard. *Annex B How to use the EN/ISO Standard Categories* details these categories.

Category	Name	Description & Examples
1	Management System Standards (MSS)	Provide a comprehensive management framework
		Includes certifiable standards, i.e. those that can be verified by third parties
		Examples: ISO 14001, ISO 9001
2	Guidance and Technical Standards	Offer methodologies, principles, and guidance for sustainability
		Not certifiable, but support best practices
		Examples: ISO 26000 (guidance), ISO 14080 (technical)
3	Other Official Publications	Freely accessible publications
		Frameworks for implementing ESG principles
		Example: ISO IWA 48

Climate Change Amendment 2024

All ISO **Management System Standards (MSS)** referenced in the mapping as category 1 received the ISO Climate Change Amendment in 2024. This amendment serves as an update to MSS, requiring organizations to consider climate change in their risk assessments and strategic planning. For simplicity, these amendments are not listed individually for each MSS in the mapping table, as they often lead to renumbering of clauses and subclauses within the original standards and were issued as separate documents. However, they should be regarded as integral parts of the MSS listed in the mapping.

Mapping Applicability

Format

The mapping is provided in *Annex A Mapping*. This mapping allows users to view both VSME disclosures and EN/ISO standards simultaneously. Users can filter by VSME disclosure, EN/ISO standard, or standard category. This substantiates the interoperability between sustainability disclosures and standards.

Columns

The VSME disclosures are listed in column A and B. The corresponding EN/ISO standard, if any, is listed in column C. The EN/ISO standard clauses, subclauses or second-level subclauses are then shown in the following columns D, E, and F accordingly. Column G details the respective EN/ISO standard categories. Column H allows users to add or take notes as needed.

Examples

Example 1: An organisation wants to report on future initiatives being implemented on sustainability matters. This is B2, paragraph 26 (c) in the VSME. One of the EN/ISO standards mapped against this disclosure and thus helping organisations report such data is ISO 9001:2015 *Quality management systems – Requirements*, specifically its clauses 6; 10, and subclause 4.4 (see Figure 1, page 7).

VSME Disclosure	Description	Standard	Clause	Subclause
B2, 26(c)	Future sustainability initiatives	ISO 9001:2015 Quality management systems – Requirements	6. Planning 10. Improvement	4.4 Quality management system and its processes
Foreword			7.4 Communication	
Introduction			7.5 Documented information	
1 Scope			8 Operation	
2 Normative references			8.1 Operational planning and control	
3 Terms and definitions			8.2 Requirements for products and services	
4 Context of the organization			8.3 Design and development of products and services	
4.1 Understanding the organization and its context			8.4 Control of externally provided processes, products and services	
4.2 Understanding the needs and expectations of interested parties			8.5 Production and service provision	
4.3 Determining the scope of the quality management system			8.6 Release of products and services	
4.4 Quality management system and its processes			8.7 Control of nonconforming outputs	
5 Leadership			9 Performance evaluation	
5.1 Leadership and commitment			9.1 Monitoring, measurement, analysis and evaluation	
5.2 Policy			9.2 Internal audit	
5.3 Organizational roles, responsibilities and authorities			9.3 Management review	
6 Planning			10 Improvement	
6.1 Actions to address risks and opportunities			10.1 General	
6.2 Quality objectives and planning to achieve them			10.2 Nonconformity and corrective action	
6.3 Planning of changes			10.3 Continual improvement	
7 Support			Annex A	
7.1 Resources			Annex B	
7.2 Competence			Bibliography	
7.3 Awareness				

Figure 1 - Example 1, ISO 9001:2015 and VSME B2, 26 c)

Example 2: An organisation wants to report on their greenhouse gas emission targets. They report existing data from implementing ISO IWA 48:2022 *Net Zero Guidelines* in subclause 5.10 and second-level subclauses 8.2.3, 8.2.4 and 8.2.5 (see Figure 2, page 8).

VSME Disclosure	Description	Standard	Clause	Subclause	Second-level Subclause
54.(b)	GHG emission targets	ISO IWA 42:2022 Net zero guidelines	-	5.10 Transparency, integrity and accountability	8.2.3 Targets for Scope 1 emissions 8.2.4 Targets for Scope 2 emissions 8.2.5 Targets for Scope 3 emissions

<p>Foreword</p> <p>Introduction</p> <p>1 Scope</p> <p>2 Normative references</p> <p>3 Terms and definitions</p> <p>3.1 Terms related to climate action</p> <p>3.2 Terms related to greenhouse gases</p> <p>3.3 Terms related to mitigation of greenhouse gas emissions</p> <p>3.4 Terms relating to organizations seeking to achieve net zero</p> <p>4 Abbreviated terms</p> <p>5 Net zero guiding principles</p> <p>5.1 General</p> <p>5.2 Alignment</p> <p>5.3 Urgency</p> <p>5.4 Ambition</p> <p>5.5 Prioritization</p> <p>5.6 Decision-making based on scientific evidence and indigenous knowledge</p> <p>5.7 Risk-based approach</p> <p>5.8 Credibility</p> <p>5.9 Equity and justice</p> <p>5.10 Transparency, integrity and accountability</p> <p>5.11 Achievement and continuation of net zero</p> <p>6 Establishing levels and boundaries for net zero</p> <p>7 Leadership and commitment</p> <p>7.1 General</p> <p>7.2 Leadership commitment</p> <p>7.3 Roles and responsibilities</p>	<p>8 Targets</p> <p>8.1 Planning actions to be taken</p> <p>8.2 Target setting</p> <p>9 Mitigation</p> <p>9.1 Planning</p> <p>9.2 Prioritization of mitigation actions</p> <p>10 Counterbalancing residual emissions</p> <p>10.1 General</p> <p>10.2 Credits</p> <p>11 Measurement and monitoring</p> <p>11.1 General</p> <p>11.2 Use of indicators and tools</p> <p>12 Wider impact, equity and empowerment</p> <p>12.1 Wider impact</p> <p>12.2 Fair share and just transition</p> <p>12.3 Empowerment</p> <p>13 Communication, reporting and transparency</p> <p>13.1 General</p> <p>13.2 Scope of reporting and information to include</p> <p>14 Improvement</p> <p>Annex A Workshop contributors</p> <p>Bibliography</p>
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Figure 2 - Example 2, ISO IWA 42:2022 and VSME 54 (b)

Annex A Mapping

Download [here](#).

Annex B How to use the EN /ISO Standard Categories

Category 1 standards are ideal for preparers and users who wish to use certified information in their VSME sustainability statements, in line with EN/ISO conformity requirements. Management system standards provide a comprehensive approach, often accompanied by non-certifiable guidance standards, methodological standards for computation, technical specifications, and clear governance frameworks. If a VSME data point is linked to a Category 1 EN/ISO standard, organizations can reference their existing certification or documentation for that standard – rather than repeating all the underlying details – in their VSME sustainability report. This is allowed by paragraph 18 of the VSME, which permits the “incorporation by reference” of such information. As a result, preparers can streamline their reporting process and avoid duplicating information that is already covered by recognized, certifiable standards.

Category 2 standards are particularly useful for preparers aiming to establish or enhance internal management structures and procedures for sustainability issues reported under VSME. These standards provide definitions, management approaches, and governance structures to support disclosures of the mapped VSME data points. As Category 2 EN/ISO standards typically do not require a report, paragraph 18 is not applicable.

Category 3 consists exclusively of freely accessible publications. These are especially useful for preparers and users who wish to access guidance and general principles for addressing sustainability issues relevant to VSME reporting without incurring additional costs. It must be recognised that category 3 standards generally reflect a lower degree of consensus and have a limited lifetime, after which they are withdrawn or converted into another deliverable. Consequently, category 3 publications provide a reduced level of credibility and involve certain simplifications, as they frequently address sustainability matters outlined in various individual EN/ISO standards. While category 3 standards can support the comparability and quality of reported VSME information, they do not require a report and paragraph 18 is not applicable.

Annex C Expert Involvement

Call for Experts

The involvement of experts in the mapping draft process was coordinated through DIN, EFRAG, and supported other European National Standardisation Bodies (NSBs). These experts participated as verifiers, peer reviewers, and contributors, providing essential feedback and insights to refine the draft mapping. The engagement process was voluntary and commenced with an open call for experts issued on 30 May 2025.

This call resulted in 42 experts from various European countries confirming their interest and agreeing to participate in the collaborative mapping process. Experts represented a wide range of stakeholder groups, such as enterprises, research organizations, accountants, consultants, auditors, assurance providers, industry associations, NGOs, and standard setters.

The period for active expert engagement was scheduled from 17 June to 13 July 2025, during which these participants contributed to the review and enhancement of the proposed mapping draft developed by the DIN and EFRAG project team.

Expert Contribution Process

Experts were organized into three groups, each focusing on one ESG dimensions. Data points that spanned multiple ESG dimensions were reviewed by all relevant groups. Experts evaluated the mapping draft and provided feedback through two main mechanisms:

1. Traffic Light Evaluation:

- a) *"Agree"*
- b) *"Do not agree"*
- c) *"Other EN/ISO suggested (comment)"*

2. Comment Section:

Experts could propose alternative, additional, or sector-specific EN/ISO standards as well as recommendations for changes for EN/ISO standard clause granularity for each VSME data point.

In addition to the core review process, feedback from participating experts was collected through a variety of engagement channels to facilitate input and discussion. These included online discussion formats to allow for collective review and exchange of perspectives among the expert groups, as well as targeted outreach activities. Daily expert drop-in sessions were organised to provide opportunities for questions, clarifications, and direct feedback.

Outreach included a dedicated presentation at the EFRAG-SME-Forum, which allowed for broader dissemination and ad-hoc collection of expert opinions. Finally, written comments were solicited at the data point level, ensuring that specific feedback was captured for each aspect of the mapping draft.

Engagement Results

During the expert engagement phase, the majority of participants expressed their approval of the EN/ISO standards mapped in the draft. In total, 832 “agree” comments were recorded, representing an approximate approval rate of 80%. This high level of consensus demonstrates strong support from the expert community for the proposed alignment of EN/ISO standards with VSME data points.

Key recommendations and actions implemented based on expert feedback included:

- Removing EN/ISO standards that did not match the VSME disclosure (67 “do not agree” comments),
- Considering 123 suggestions for other EN/ISO standards, which included proposals for additional standards, replacements, or different/additional clauses, sub-clauses and second-level subclauses,
- Replacing mapped EN/ISO standards with alternatives based on expert suggestions.

The process of redrafting and consolidating expert feedback started on 15 July 2025. During this stage, the project team created an updated version of the mapping, making improvements based on the experts' recommendations. Standards flagged for removal or revision following expert review were removed or modified when adequate justification was presented. Frequently, this process involved refining the detail at the clause levels. Most of the additional standards recommended by experts were incorporated. In cases where the number of suggestions exceeded the five-standard limit per data point, prioritisation was determined according to their relative importance.

Acknowledgment: We extend our sincere gratitude to all the experts who contributed their time, knowledge, and feedback to the mapping process. Thank you kindly for your commitment to the quality and credibility of this mapping.



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