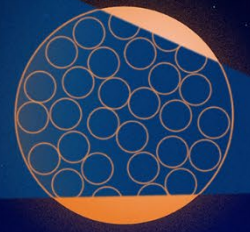


EFRAG COMPLIANT ESG DISCLOSURE FOR SME

COMPLETION OF A QUESTIONNAIRE DESIGNED ACCORDING TO EFRAG-VSME PRINCIPLES FOR SUSTAINABILITY REPORTING FOR SMEs IN MICROSOFT DYNAMICS 365 BUSINESS CENTRAL





EFRAG compliant ESG Disclosure for SME

App for Microsoft Dynamics 365 Business Central

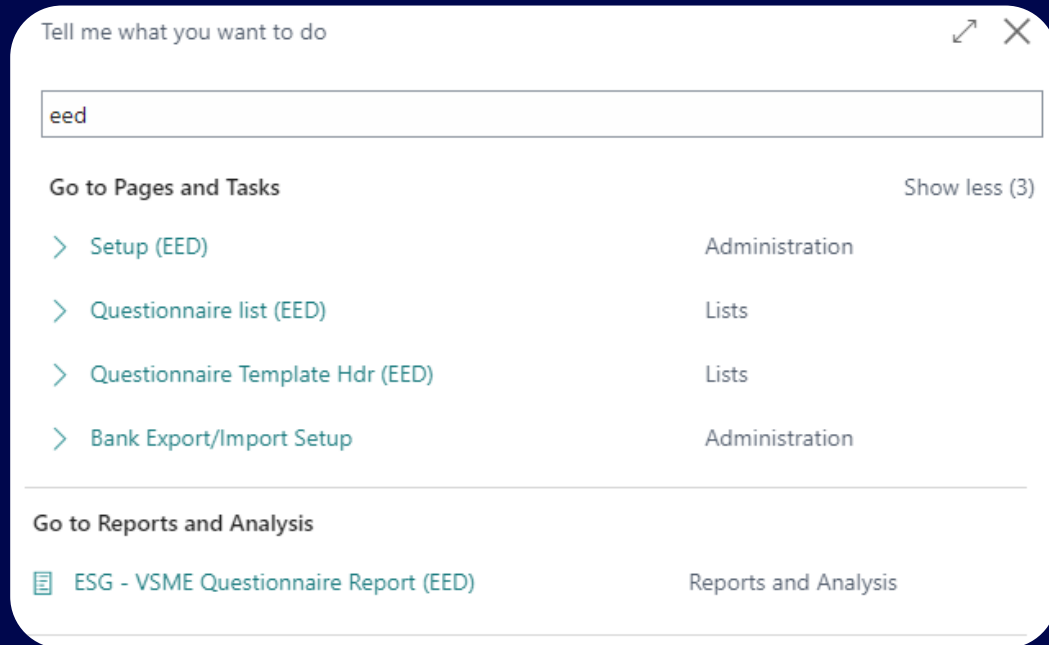
DO YOU WANT TO AUTOMATE THE MANAGEMENT OF YOUR SUSTAINABILITY QUESTIONNAIRES IN COMPLIANCE WITH EFRAG STANDARDS? DO YOU WISH TO HAVE A QUICK OVERVIEW OF THE COMPLETION STATUS OF YOUR QUESTIONNAIRES?

DO YOU NEED TO CONFIGURE PREDEFINED PACKAGES FOR MANAGING EMISSIONS AND STATISTICAL ACCOUNTS? DO YOU WANT TO CREATE DETAILED REPORTS FOR YOUR SUSTAINABILITY ACTIVITIES WITH JUST ONE CLICK?

The **EED app (EFRAG compliant ESG Disclosure for SME)** by **EOS Solutions** allows for the **completion of a questionnaire prepared according to the EFRAG-VSME principles** for sustainability reporting for SMEs, within Microsoft Dynamics 365 Business Central.



Here is a list of the features involved



ALT + Q and EED

Automate questionnaire compilation

reduce time and errors with automated processes and intelligent pre-configurations

Set-up sustainability data

for GHG emission calculations

Generate complete reports with one click

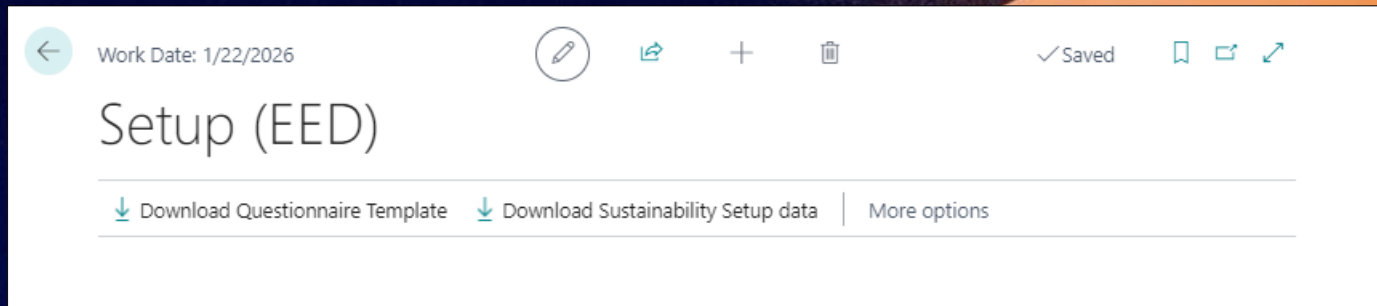
download reports in draft or final format, facilitating the sharing and presentation of results

Set-up sustainability statistical accounts

for ESG reporting



Setup



In the Setup (EED) tab, you can automatically **download and apply the questionnaire template and the configuration package**, which includes a generic setup of the chart of accounts, statistical accounts, and the most commonly used emission factors in Italy.

The EED app (EFRAG compliant ESG Disclosure for SME) by EOS Solutions provides **a configuration package** that includes:

- a **sustainability chart of accounts** complete with emission factors for the carbon footprint calculation.
- **statistical accounts** for the calculation of Social, Governance, and Environmental topics that are not included in the carbon footprint calculations.

Creation of a new questionnaire



← Questionnaire list (EED) | Work Date: 1/22/2026

🔍 📄 **+ New** Manage | Actions ▾ Related ▾ Fewer options

← Work Date: 1/22/2026

📄 ✎ + 🗑️ 📄 ↗️

Questionnaire Card (EED)

New

General

Code	*	<input type="text"/>	Template Version	<input type="text"/>
Language Code	*	<input type="text" value="v"/>	Reference Year	<input type="text" value=""/> 📅 ▾
Questionnaire Numbe...		<input type="text" value="0"/>		

Modules Choice

Base Module	<input checked="" type="checkbox"/>	Business Partner Mod...	<input checked="" type="checkbox"/>
Narrative - PAT Module ...	<input type="checkbox"/>		

Click on “New” in the Questionnaire List to create a questionnaire.

Some fields are mandatory, while others are automatically filled in by the system.

Once all the fields are completed and the module combination is set, click “New” at the top of the page to create the questionnaire based on the **latest available template version**.



Filling out the questionnaire

ESG questionnaire (EFRAG-VSME model) for SMEs

The VSME questionnaire is a voluntary sustainability reporting tool for unlisted SMEs, which helps companies in responding to requests for sustainability information from banks, investors and customers.

Base Module

Business Partner Module

Narrative - PAT Module

1. (B1P) Dichiarazione consolidata
Governance - Strategia

You can proceed in two different ways:

1. Filling out the questionnaire from the beginning: the questionnaire will be displayed starting from the header if no answers are present; otherwise, it will resume from the last completed question.

2. Filling out the questionnaire from a selected question: the questionnaire will be displayed starting from the question you are positioned on. In the summary, completed questions will appear in bold and green.

Questionnaire Summary (EED) | Work Date: 1/22/2026

Start Survey Open Survey to Question Actions Fewer options

Question Sequence ↑	Question Code (EFRAG)	VSME Module	Pillar Short Code	Area	Question Description	Question Text
11	B3D_1FINR	BASE	E	Energia	Consumo energia fonti non rinnovabili	Indica in MWn il consumo totale di e...
12	B3D_2	BASE	E	Clima	tCO2e Scope 3	Indica le tonnellate di emissioni di ani...
13	B4P_1E	BASE	E	Inquinamento	Emissioni inquinanti	La tua azienda misura e monitora le p...

Questionnaire Summary (EED) | Work Date: 1/22/2026

Start Survey Open Survey to Question Actions Fewer options

Question Sequence ↑	Question Code (EFRAG)	VSME Module	Pillar Short Code	Area	Question Description	Question Text	No. of Answers	Answer JSON
1	B1P	BASE	G	Strategia	Dichiarazione consolidata	La tua azienda dichiara le informaz...	2	"Le informazioni dichiarate sono reda...
2	B1D	BASE	G	Strategia	Sedi aziendali	Dato che la tua azienda dichiara le inf...	0	
3	B2P	BASE	G	Strategia	Transizione sostenibile	La tua azienda ha adottato delle in...	0	"No"
4	B2D	BASE	G	Strategia	Progetti sostenibili	Descrivi le pratiche che la tua azienda...	0	
5	B3P_1	BASE	E	Energia	Consumi energetici	La tua azienda misura e monitora i...	0	"SI"



Creating the report

ESG - VSME Questionnaire Report (EED)

Printer (Handled by the browser) ▾

Report Layout RDLC ...

Report Options

Print Choice Draft ▾

Print Template

Print Front Page

Advanced >

Send to... Print Preview & Close Cancel

You can download the report **in different formats**:

- Draft
- Definitive print
- Reprint

you can choose to print it as a draft (even if the questionnaire is not 100% complete), a final print (only if the questionnaire is 100% complete), or a reprint (after final printing)

Configuration packages



Chart of Sustainability Accounts | Work Date: 1/22/2026

+ New Edit List Delete Edit View Home Account Navigate Report

Indent Chart of Sustainability Accounts

No.	Name	Net Change (CO2)	Balance (CO2)	Net Change (CH4)	Balance (CH4)	Net Change (N2O)	Balance (N2O)	Category	Subcategory	Account Type	Totalling
10000000	AMBITO 1 - EMISSIONI DIRETTE	-	-	-	-	-	-			Begin-Total	
10010000	Combustione stazionaria	-	-	-	-	-	-			Begin-Total	
10011000	Caldaie	-	-	-	-	-	-	CALDAIE	CALDAIE-GAS	Posting	
10012000	Stufe	-	-	-	-	-	-	STUFE		Posting	
10013000	Ossidatori termici	-	-	-	-	-	-	OSSIDATORI-T...		Posting	
10019999	Totale, combustione stazionaria	-	-	-	-	-	-			End-Total	1001000.1001999
10020000	Processi industriali	-	-	-	-	-	-			Begin-Total	
10029999	Totale, processi industriali	-	-	-	-	-	-			End-Total	1002000.1002999
10030000	Combustione mobile	-	-	-	-	-	-			Begin-Total	
10031000	Auto a motore termico	-	-	-	-	-	-	AUTO-AZIEN...	DIST-BENZIN...	Posting	
10031010	Auto ibrida	-	-	-	-	-	-	AUTO-AZIEN...	DIST-IBRIDA-M	Posting	
10031020	Auto elettrica	-	-	-	-	-	-	AUTO-AZIEN...	DIST-ELETTRI...	Posting	
10032000	Veicoli stradali (camion: urbani)	-	-	-	-	-	-	VEICOLI-STRA...	LEGGERI-DIESEL	Posting	
10032010	Veicoli stradali (camion: rimorchio a lungo raggio)	-	-	-	-	-	-	VEICOLI-STRA...	PESANTI-DIES...	Posting	
10032020	Veicoli stradali (autobus)	-	-	-	-	-	-	VEICOLI-STRA...	PESANTI-DIES...	Posting	

Statistical Accounts | Work Date: 1/22/2026

+ New Manage Statistical Accounts Journal Dimensions Ledger Entries Statistical Account Balance Allocation Accounts Related Fewer options

No. 7	Name	Blocked	Balance
B10P_1D	Stipendio minimo donne	<input checked="" type="checkbox"/>	0.00
B10P_1U	Stipendio minimo uomini	<input type="checkbox"/>	0.00
B10P_3	Quota dip. Contratti collettivi	<input type="checkbox"/>	0.00
B10P_4D	Ore formazione donne	<input type="checkbox"/>	0.00
B10P_4U	Ore formazione uomini	<input type="checkbox"/>	0.00
B12PI	Importo ammende corruzione	<input type="checkbox"/>	0.00
B12PN	Numero condanne corruzione	<input type="checkbox"/>	0.00
B3D_1FF	Consumo energia fonti fossili	<input type="checkbox"/>	0.00
B3D_1FNR	Consumo energia fonti non rinnovabili	<input type="checkbox"/>	0.00
B3D_1FR	Consumo energia fonti rinnovabili	<input type="checkbox"/>	0.00
B5D_1H	Ettari siti zone protette	<input type="checkbox"/>	0.00
B5D_1N	Numero siti zone protette	<input type="checkbox"/>	0.00
B5D_2A	Uso totale del suolo	<input type="checkbox"/>	0.00

The Sustainability Chart of Accounts consists of **an accounts chart dedicated solely to sustainability**, sustainability categories that aim to map individual activities, and sustainability subcategories that allow for precise carbon footprint calculations through specific emission factors.

The Statistical Accounts concern all **metrics** of a social and governance nature, as well as environmental emissions **that are not included in the carbon footprint**. The statistical account indicator is associated with the corresponding question in the questionnaire, according to the VSME standard.

EED (EFRAG compliant ESG Disclosure for SME) App for Microsoft Dynamics 365 Business Central

SUBSCRIPTION

Some features of the EED (EFRAG compliant ESG Disclosure for SME) app require a subscription.

The subscription can be activated from Subscription control panel or directly from the notification messages that the system proposes, by clicking on the link that allows you to start the subscription wizard.

Contact us for more info:

www.eos-solutions.it/en/contact-support.html

