ESG REPORTING

WHAT DO COMPANIES NEED TO PREPARE FOR?

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1. INTRODUCTION TO ESG

Companies, regardless of their turnover, number of employees, etc., will increasingly be under pressure to demonstrate ESG reporting or at least some ESG data and related internal adjustments, methodologies, processes, and controls, which will gradually come to entrepreneurs from the following directions:

a. ***EU and national legislative requirements** – AML, GDPR, non-competition, consumer protection, environmental protection, reporting obligations, energy audits, sectoral regulations, supplier screening, customer screening, etc.*

b. ***legislative requirements of EU Member States** resulting from the national transposition of EU directives and which will be required to be complied with by contracting parties in the relevant jurisdiction,*

c. ***requirements from financial institutions** – conditions for granting loans, other financial products,*

d. ***requirements from supplier-customer chains** – the larger the supplier/customer, the more information they will need in order to cooperate with the company in question.*

e. ***requirements from public procurers or procurers,***

f. ***requirements for obtaining subsidies from EU sources** or other funds, or*

g. ***marginally also requirements from end customers.***

The data that will need to be available is extensive and covers various areas of the internal functioning of individual entities. It concerns the environment – climate data, pollution, the use of energy and other resources, waste management, labor, affected communities, consumers, business conduct and internal audit and control systems in various areas, and much more.

In short, this is what happened (the calculation is only illustrative; the legislative process in this area has gained momentum, especially in recent years).

1992	UN Framework Convention on climate change (Rio de Janeiro)
1997/2004	Kyoto Protocol
2004	Transparency Directive (2004/109/EU)
2005	EU ETS System Emissions Trading
2006	Audit Directive (2006/43/EU)
2013	Accounting Directive (2013/34/EU)
2014	NFRD (Non Financial Reporting Directive) – Smernica 2014/95/EU
2015	Audit Regulation (EU) 537/2014
2015	Paris Climate Agreement
2015	UN Agenda for Sustainable Development (measures to align sustainable financing)
2019	Green Deal for Europe (Green Deal)
2019	SFDR (Sustainable Finance Disclosure Regulation) Regulation 2019/2088
2020	EU Taxonomy Regulation 2020/852
2021	Regulation 2021/2139 - EU technical screening criteria EU Taxonomy Compass
2021	European Climate Law Regulation 2021/1119
2022	Corporate Sustainability Reporting Directive (EU) 2022/246

In line with its long-term goals, the European Union has committed itself to transforming into a modern, resource-efficient, and competitive economy with thriving businesses. The COVID-19 pandemic has had a significant impact on this goal, causing considerable socio-economic damage. These circumstances have led to the need to establish **requirements for a sustainable, inclusive, and fair recovery of the European Union's economic environment that would fulfill the European Union's goals.**

This fact has just been embodied in **ESG**, which is an acronym composed of the initial letters of the English words "**environmental ("E"), social ("S") and governance ("G")**", translated as environmental, social and governance requirements, which are or will be imposed on companies in the near future to **disclose relevant, comparable, and reliable information about their sustainability** and thus contribute to the above-mentioned prosperous goals of the EU economy.

European regulation and its subsequent transposition into national legislation thus represents and, in particular, **will represent a one-time increase in intial costs, as well as additional annual costs associated with reporting.**

Although reporting is not yet mandatory for many companies (several large companies will only be required to report from January 1, 2025/2026), there are reasons why it is a good idea to start monitoring reported activities as soon as possible, even if your company is not required to keep such records. Why?

In the first phase, **banks and other financial institutions** are required to submit mandatory reports, in which they must distinguish between their clients' activities that are sustainable and unsustainable. **They will most likely give preference in investments, loans, and other financial products to those clients who demonstrate sustainable**

activities. Is your business activity sustainable or not?[1] **Can you prove it? How can you find out? And did you know that you may not receive funding for a project if your business is not assessed as sustainable? Information that will be mandatory to report will also be required from non-mandatory entities by large companies within their supply chain.** Large companies will have to report information on their sustainability, including the carbon footprint and emissions of their suppliers. Do you have the information that will be required of you? Do you already have it available? How will you obtain this information? What resources will you need? What data will you draw on?

Similarly, if you draw **subsidies from funds,** you will also have to find a way to prove sustainability according to EU-DNSH criteria relatively soon. You will need to credibly demonstrate that your business activity is sustainable according to European regulations in order to obtain a subsidy. Do you know what data you will need for this? How will you collect and report this data? How will you prove that your activities are sustainable?

A number of questions that entrepreneurs will have to answer from internal sources.

The domestic transposition of European regulations will therefore be necessary, and the first rules will likely come into effect for fiscalyears starting on January 1, 2024 (generally for larger business entities in the unregulated sector starting on January 1, 2026).

- *Companies reporting under the directive will have to apply a set of new sustainability reporting standards developed by the European Financial Reporting Advisory Group (EFRAG)*
- *Compliance with this obligation will have an impact on internal reporting, as companies are expected to disclose additional information, report in accordance with the set standard (i.e., adjustments to existing reports), use tagging (digital labeling for efficient searching of information about a given entity).*

What must be included in the management report ("in particular") – in terms of shortterm, medium-term, and long-term perspectives, forward-looking, retrospective, qualitative, and quantitative information? Here is a general description:

- *brief description of the business model and business strategy (information on resilience to risks related to sustainability aspects, opportunities, company plans for sustainable management, information on strategy implementation, etc.),*
- *description of sustainability-related objectives and description of progress achieved,*
- *description of the role of administrative, management and supervisory bodies in relation to sustainability aspects,*
- *description of the company's policies in relation to sustainability*
- *description of the procedures, main actual or potential negative impacts associated with the value chain, including its own operations, products, services, business relationships, and supply chain, any measures taken, and the results of the measures taken;*
- *description of the main risks to the company related to sustainability aspects, including the company's main dependencies and how the company manages these risks,*
- *specific indicators of all of the above in accordance with the prescribed form.*

Below, we will present more specific criteria that will be assessed and reported on. We will present them based on the basic classification of ESG content.

[1] The so-called EU Taxonomy within the meaning of Regulation (EU) 2020/852 - setting criteria for determining whether a given economic activity can be considered environmentally sustainable, with the aim of promoting green sustainable financing and preventing greenwashing, currently applies to financial products and financial market participants. It will be determined whether the economic activity of an enterprise (cumulative fulfillment of conditions applies):

a. a. contributes significantly to the environmental objective
b. b. DNSH – Do Not Significantly Harm)
c. c. is implemented in accordance with minimum safeguards for business practices – UN Guiding Principles on Business and Human Rights
d. d. meets technical screening criteria (Commission Implementing Regulations) – Regulation 2021/2139

More information about the EU Taxonomy Compass for each economic activity can be found at: https://ec.europa.eu/sustainable-finance-taxonomy/taxonomy-compass.

1.1 „E“ AS ENVIRONMENTAL REQUIREMENTS

Climate change, greenhouse gas emissions, energy use, waste, land use

One of the most important challenges facing modern society is environmental protection. The EU has adopted specific environmental protection policies in this area (such as the European Green Deal). It is therefore essential that the activities of companies within the EU comply with these policies.

The letter E in ESG represents environmental requirements for companies. These relate to **reporting information on mitigating the effects of climate change** (e.g., reducing greenhouse gas emissions – the so-called carbon footprint), **pollution and waste management** (e.g., setting a company's waste policy), **recycling and resource use in the circular economy** (e.g., using reusable materials), and **other areas of environmental protection by companies** (e.g., green buildings, clean technologies, etc.).

Reports may vary, but the range of data that will need to be processed is enormous. Reporting will therefore cover:

- *the scope and manner of use and classification of buildings and land,*
- *use of energy-saving measures (heating, consumption of individual types of heating fuels, electricity consumption, use of renewable energy sources, energy audits, consumption of gas and biogas, heat and hot water, cooling systems and heat pumps, energy-saving sanitary equipment, etc.),*
- *information on company vehicles and their types, use and consumption, including reporting on external carriers, logistics, carbon footprint measurement*
- *information on the total amount and types of individual waste, its sorting, use of external suppliers in the field of waste management,,*
- *information on the representation of individual light sources used,*
- *information on commuting to work, business trips, etc.,*
- *information on capital investments, leased assets,*
- *information on replacement and strategies related to the use of electronic equipment (IT, mobile phones, etc.),*
- *information on production, environmental activities, product or process certification, etc.*

1.2 „S“ AS SOCIAL REQUIREMENTS

Working conditions, health and safety, employee relations and diversity, product responsibility, community relations (CSR).

The second important issue, reflected by the letter S in the name ESG, is the company's approach to people. People, or the human element, are a key element for a company, through which the basic constitutional rights of individuals are also fulfilled. ESG therefore sets out requirements in this area – information that companies are required to disclose relating to human rights and related social factors.

These **reporting requirements apply to two groups of persons.** The first group consists of **individuals directly related to the company** (in particular persons in an employment relationship with the company, such as employees) and concerns the **reporting of information on equal treatment and equal opportunities for all, including gender equality and equal pay for work of equal value, working conditions,** including safe employment, working hours, adequate wages, social dialogue, freedom of association, the existence of works councils, collective bargaining, etc.

The second group consists of **individuals or groups of individuals** who do not directly constitute the human element of the company but are indirectly related to the company, such as the company's **relations with communities, the company's policies on charity, philanthropic activities,** etc.

Among the information reported, you can expect in particular:

- *numbers of employees and external collaborators,*
- *numbers of new arrivals and departures,*
- *information on established processes and procedures in the area of employee diversity, age representation, persons with disabilities, employee education and training, training areas,*
- *information on employee performance evaluations, employee satisfaction measurements, information on compliance with the principle of equal pay for employees, remuneration of statutory bodies, benefits provided, trade unions,*
- *KPI metrics in the area of sustainability,*
- *Data on wage growth, occupational accidents, and occupational diseases,*
- *Data on customer satisfaction*
- *Information on charitable events, financial donations, etc.*

1.3 „G“ AS ADMINISTRATIVE (MANAGEMENT) REQUIREMENTS

Purpose, corruption and bribery, management, risks and opportunities, shareholders and other stakeholders, business models, supply chains, transparency...

The last letter G in the name ESG stands for governance, which refers to the overall **administration and management of a company.** Their purpose is to set up internal control processes to ensure the effective functioning of the company in accordance with applicable decision-making processes and compliance with regulations and internal company policies. **Governance requirements relate to management independence, tax transparency, internal control, audit, and compliance.**

Reporting will also be required in the following areas:

- *company management methods,*
- *representation of women in management,,*
- *information on measures taken in the area of conflicts of interest, protection of whistleblowers (whistleblowing), reporting in relation to reported incidents,*
- *information on the code of ethics,*
- *data relating to lobbying and sponsorship donations,*
- *measures adopted in the area of internal control mechanisms,*
- *information on the organization's management system, quality control, efficiency, occupational health and safety, etc.,*
- *measures in the area of cybersecurity, GDPR, verification in the customer-supplier chain,*
- *information on concluded insurance contracts,*
- *information on the disclosure of nonfinancial information (CSR, NFR, etc.),*
- *data relating to sustainability strategy, risk management and performance indicators, certifications, etc.*

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2. ESG IN LEGISLATION

In 2014, the EU adopted the NFRD Directive (Non-Financial Reporting Directive). This directive introduced the **obligation for companies to publish non-financial statements on ESG requirements.**[2] However, this obligation only applied to a specific category of companies, **namely large companies, which are defined as "companies that are entities public interest and which, as of the balance sheet date, report that they have exceeded the criterion of an average number of 500 employees.** The directive was implemented into the Slovak legal system by an amendment to the Accounting Act (specifically Section 20 of the Accounting Act).[3] It was primarily addressed to **banks, insurance companies, and large listed companies.**

At the end of 2022, the European Parliament adopted the so-called CSRD Directive (Corporate Sustainability Reporting Directive).[4] The adoption of the new directive was justified by several factors, namely that the previous (NFRD) directive only applied to a small number of companies, and there were doubts as to whether the quantity and quality of the information reported provided a sufficient picture of the ESG of the company

in question. The directive entered into force on January 5, 2023, and has not yet been implemented in the Slovak legal system, but it is expected that it will primarily involve an amendment to the Accounting Act.

The new CSRD directive brings a **new level of quality and quantity to ESG reporting requirements, even for companies that were already covered by the previous (NFRD) directive.** At the same time, however, it should be noted that the CSRD directive will be **applied to individual categories of companies gradually, in several stages.**

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[2] Full title: Directive 2014/95/EU of the European Parliament and of the Council of 22 October 2014 amending Directive 2013/34/EU as regards disclosure of non-financial and diversity information by certain large undertakings and groups Text with EEA relevance. Available at: https://eur-lex.europa.eu/legal-content/SK/TXT/?uri=celex-%3A32014L0095

[3] Act No. 130/2015 Coll., amending Act No. 431/2002 Coll. on Accounting, as amended, and amending certain acts.

[4] Directive (EU) 2022/2464 of the European Parliament and of the Council of December 14, 2022, amending Regulation (EU) No. 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU as regards disclosure of information on sustainability of undertakings (Text with EEA relevance) Available at https://eur-lex.europa.eu/legal-content/SK/TXT/?qid=1696971204623&uri=CELEX%3A32022L2464

	NFRD SMERNICA	CSRD SMERNICA
ADDRESSEE OF THE DIRECTIVE	Large undertakings that are public-interest entities and exceeded an average of 500 employees during the accounting period	• large enterprises • medium-sized enterprises, • small enterprises • which are public interest entities, with the exception of micro-enterprises[5] • captive insurance companies and captive reinsurance companies • enterprises based outside the EU
REPORTING FORMAT	Part of the management report (in Slovakia, part of the annual report submitted online in PDF format), or published separately on the company's website, provided that a reference to the statement is included in the management report (annual report in Slovakia).	Only as part of the financial report (annual report in Slovakia) in a uniform electronic reporting format XHTML
TYPE OF ESG INFORMATION REPORTED	Information on the development, conduct, position, and impact of the accounting entity's activities on the environment, society, and employees, information on compliance with human rights and the fight against corruption and bribery, and in certain cases also a description of the diversity policy applied in the accounting entity's bodies (in particular gender, age, education, professional characteristics). However, there are no binding reporting standards; the following standards may be used as a guide: GRI (Global Reporting Initiative) alebo IFRS (International Financial Reporting Standards)	European Sustainability Reporting Standards), which precisely regulate the structure, content, and measurement methods. These standards are currently designated ESRS together with a numerical value and, where applicable, the category to which they belong, i.e., E, S, or G.
AUDIT OF FINANCIAL STATEMENTS	Audit limited to whether the non-financial statement was provided	Comprehensive control in the form of assurance in the area of sustainability reporting
EFFECTIVENESS OF REQUIRING ESG REPORTING	From the effective date of the provisions of the NFRD Directive (from the accounting period beginning in 2017) until the effective date of the relevant provisions of the CSRD Directive	The effectiveness of the CSRD Directive is divided into four phases, depending on the type of company and the start of its financial year – as listed below

3. SINCE WHEN MUST THE COMPANY FULFILL OBLIGATIONS ARISING FROM THE CSRD DIRECTIVE?

The effectiveness of the CSRD Directive, and thus the obligation of companies to report ESG requirements within the meaning of this Directive, depends on two factors: a) the category of the company, and b) the start date of the company's financial year. Based on these factors, we can divide the effectiveness of the CSRD Directive and thus the obligations of companies into four phases.

1. In the first phase, if the fiscal year begins on January 1, 2024, or later, the report must be published in 2025.

This applies to the following types of companies (companies with more than 500 employees that are public interest entities – issuers of investment securities admitted to trading on a European regulated market, banks, insurance companies, reinsurance companies, pension companies, and health insurance companies, or consolidated companies meeting the above criteria – currently subject to NFRD rules – Directive 2014/95/EU):

i. Large undertakings that are public interest entities and have an average number of employees exceeding 500,

ii. Public-interest entities that are parent undertakings of a large group and have an average number of employees exceeding 500.

2. In the second phase, if the fiscal year begins on January 1, 2025, or later, the report must be published in 2026.

This applies to the following types of businesses:

Large enterprises and entities that are parent companies of a large group (including subsidiaries of a parent company outside the EU),[6] whereby at least two of the following three criteria must be met:

- Total balance sheet amount: €20,000,000

[5] According to Article 3(1) of Directive 2013/34/EU of the European Parliament and of the Council, micro-enterprises are defined as enterprises which, on the date on which their financial statements are drawn up, do not exceed the limits of at least two of the following three criteria: a) total balance sheet: €350,000; b) net turnover: €700,000; c) average number of employees during the financial year: 10.

[6] "A subsidiary undertaking shall be exempt from the obligations laid down in paragraphs 1 to 4 if that undertaking and its subsidiaries are included in consolidated management report of the parent undertaking drawn up in accordance with Articles 29 and 29a. An undertaking which is a subsidiary of a parent undertaking established in a third country shall be exempt from the obligations laid down in paragraphs 1 to 4 if that undertaking and its subsidiaries are included in the consolidated management report of that parent undertaking and if the consolidated management report is drawn up in a manner that can be considered equivalent, in accordance with the relevant implementing measures adopted pursuant to Article 23(4)(i) of Directive 2004/109/EC of the European Parliament and of the Council*6, to the manner required by the sustainability reporting standards referred to in point (b) of this Article 19 of this Directive.

- Net turnover: €40,000,000
- Average number of employees: from 250

3. In the third phase, if the fiscal year begins on January 1, 2026 or later, the report must be published in 2027, but an annual postponement should be possible for this category

It already affects a relatively large number of companies, namely:

i. medium-sized enterprises and small enterprises that are public interest entities, with the exception of micro-enterprises (enterprises that do not exceed the limits of at least two of the following criteria: (i) total balance sheet amount of max. €350,000, (ii) net turnover not exceeding €700,000, and (iii) average number of employees during the financial year not exceeding 10),

ii. small and less complex institutions provided that they are large undertakings or small and medium-sized undertakings that are public-interest entities and are not micro-enterprises,

iii. captive insurance companies and captive reinsurance companies provided that they are large undertakings or small and medium-sized undertakings that are public-interest entities and are not micro-enterprises.

4. In the fourth phase, if the fiscal year begins 01. 01. 2028 or later, the report must be published for the first time in 2029. This phase applies to all companies based outside the EU, provided that they have at least one subsidiary or branch within the EU and has achieved a net turnover in the EU of more than EUR 150 million at group level or, if this is not applicable, at individual level.

4. ESG IN THE CSRD GUIDELINES AND WHAT NEEDS TO BE KNOWN FOR THE FUTURE

According to estimates, ESG reporting under the CSRD directive will apply to more than 1,000 companies in Slovakia. For this reason, it is important for companies to prepare adequately in advance for these changes, as mandatory reporting requires relevant accounting and legal knowledge, and preparation will require relatively demanding internal processes and the allocation of both financial and human resources.

It is also important to note that although the scope of the CSRD Directive and, consequently, ESG reporting is limited to a specific group of companies, as mentioned above, this change will **indirectly affect a much wider range of companies, regardless of the number of employees, turnover, or volume of assets.**

Namely, companies with ESG reporting requirements may and will most likely prefer to do business with companies that do not have this obligation but do implement it, e.g. due to the transparency of such a company, or based on the policy of a company that prefers companies (customers) that protect the environment in this way, care about the relationship between people and the company, and have proper and transparent company governance and management.

What should you do?

G. Lehnert deals with ESG issues as part of his Compliance team, which has defended its victory in this category for the second time since the introduction of the assessment in this area within the Law Firm of the Year (the compliance assessment was introduced in 2022).

G. Lehnert, together with the Regulatory Department, has been monitoring the legislative process in this area for a long time and regularly provides compliance advice to its clients. We have also prepared a basic overview of specific data for our clients, which may need to be summarized.

BASIC ESG QUESTIONNAIRE

Requirements	Data available Yes/No
Basic Organizational Level	
Organizational structure and clear overview of competencies and persons with given competencies	
Internal regulations concerning ethical standards, values, code of conduct, etc.	
Internal regulations concerning gifts and financial contributions, charitable activities, lobbying activities, prohibition of participation in associations whose membership could influence lobbying, influencing	
Internal regulations on conflicts of interest and non-competition	
Data on diversity, equal pay, etc.	
Internal regulations concerning whistleblower protection, established procedures in the area of whistleblowing	
Internal control mechanisms and internal regulations relating to internal audit, compliance, risk management, etc.	
Internal regulations concerning verification in the supply chain (KYC, etc.)	
Processes applied in the field of cyber security, employee training, etc.	
Processes related to GDPR and personal data protection	
CSR/NFR activities	
Sustainability strategy	
KPIs in the area of sustainability – management level	
ISO9001, 37001, 26000, OHSAS 18001, SA8000, Carbon Trust Standard, EMAS, Forest Stewardship Council, MCERTS, Blue Planet stb. tanúsítások.	
ISO 14001 (EMS) and ISO 50001 (EnMS) certification	
Records of the number of commercial contracts concluded, the number of prematurely terminated contractual relationships, the number of complaints and the ratio of their acceptance/rejection	
Labor Law	
Summary data is available – number of employees, full-time/part-time ratios, number of agreements outside of employment, forms and content of cooperation with external suppliers (self-employed persons), and methods of verifying whether the job description meets the criteria for a dependent relationship.	
Procedures for verifying and preventing illegal employment	
Data on personnel changes – departures, arrivals, changes in positions, representation of women/men in general/in management	
Age distribution of women/men broken down into under 30/31-50/over 50	
Employment of pensioners, disabled persons, share of total number of employees, use of sheltered workshop	

Internal training system – total number of hours, percentage of employees participating, funds spent, training topics, OHS, corruption, GDPR, environmental protection, cybersecurity, other	
Internal employee performance evaluation system – ratio of employees affected, employee satisfaction measurement, satisfaction evaluation score	
KPIs in the area of sustainability	
Employee remuneration – median gross salary of women and men (including remuneration and bonuses), median gross salary of all employees and gross salary of the statutory body (including remuneration and bonuses)	
Overview of all employee benefits and perks offered – performance bonuses, life/accident insurance, liability insurance for damage caused while using a vehicle, flexible working hours, WFH, remote work, telecommuting, vouchers and discounts for businesses/food/fuel/other discounts, social benefits – education expenses/childcare assistance/health care, family facilities – nursery, camps, studies, company psychologist/social worker, clothing allowance, recreation vouchers, etc.	
Trade unions, collective agreements concluded	
Wages – year-on-year increase/decrease	
Work-related accidents and occupational diseases – total number, analysis of causes, number of work-related accidents resulting in incapacity for work for more than 3 days, number of work-related accidents resulting in death, and occupational diseas	
Meals for employees – snacks/company meals/company policy on selecting suppliers	
Business trips – total number, hotel/other accommodation, means of transport used, destination	
Records of replacement of electronic equipment and furniture – replacement rate, what it concerns, internal instructions/regulations to take into account sustainability, recyclability, cybersecurity, etc.	
Use of vehicles by employees	
Commuting to work – type of transport + number of people using that type + distance to and from work during 1 working week, average % of employees who participated in the survey, calculation of carbon footprint in relation to commuting to work	
Company-owned service vehicles – total number, for each vehicle separately: drive type, make, year of manufacture, mileage, purpose of use (transport of persons, goods, travel, etc.), operational vehicles – forklifts, pallet trucks are not included, total consumption for each type of fuel broken down into company vehicles/vehicles for business trips.	
Supply Chain	
List of companies you use for transport services – for each carrier, the share of the total volume of services purchased or the volume of goods transported, information on whether the carrier provides ESG data – calculation of carbon footprint	
Import or export of goods outside the EU – destination, mode of transport	
Do you measure the carbon footprint of your products or services (LCA)?	
Manufacturer‘s life cycle assessment (LCA) data for individual products, semi-finished products, manufacturer	
Methodology for verifying entities in the supply chain	

Requirement for the supplier/customer to adhere to the Code of Ethics or other similar internal documents	
Option to report unfair practices by suppliers/customers – external whistleblowing system	
Company Assets	
Real Estate • Buildings – number, address, use of space (offices, administrative space, data centers, warehouses, production, other), area in square meters of individual buildings, energy efficiency of individual buildings, BREEAM certification, LEED certification, historic building/cultural monument, ownership – company-owned/leased. • land – type, size, use	
Heating – district heating, residual heat, electric heating, gas boiler, solid or liquid fuel, heat pump	
Energy-saving measures – insulation, heat recovery, installation of renewable energy systems, replacement of light bulbs with energy-saving lighting sources, etc.	
Fuel consumption rates – black coal, brown coal, coal briquettes, coke, lump fuel wood, wood briquettes, wood pellets, biomass, light heating oils, diesel, liquid biofuel	
Annual energy consumption	
Green certified electricity – use	
Renewable energy generation equipment – PV/wind/other, amount of energy generated from each source, connection to the distribution network/stand-alone operation	
Energy audit	
Gas consumption, supplier – natural gas, biogas	
Heat and hot water consumption, heat and hot water supplier	
Refrigeration systems and heat pumps – type, quantity used (kg/ year) – HFCs, blends, natural refrigerants, CFCs, HCFCs, others	
Water consumption – total consumption in m3, breakdown of the ratio between hot water/gray or white water, rainwater harvesting	
Water taps or flush valves – water taps water flow, toilet flush, shower heads water flow, sink taps – water flow	
Water heating – water heating by a boiler connected to the electricity grid, gas boiler heating, solar heating using thermal panels, solar heating using PV panels, heat pump, other	
Waste – total volume of waste in tons generated by the company‘s operations (office activities, industrial proces-sing, commercial activities, worn-out machinery and equipment, motor vehicles), who is responsible for waste management, support for waste sorting, amount of sorted waste in individual categories (paper, plastic, glass, metal, electronic waste, bio-waste, other), waste used for energy recovery – ratio of the total amount	
Light – percentage representation of light sources – tungsten bulb, halogen bulb, LED bulb, energy-saving bulb,	
Capital investments – property repairs, furniture purchases, IT purchases, construction work, vehicle fleet – investment volume, ventilation system renovation, etc..	
Leased assets – type and annual cost/income	

Cleaning – form, method, supplier, EMS system	
Manufacturing – rare or non-renewable raw materials used in manufacturing – description, raw material, country of origin	

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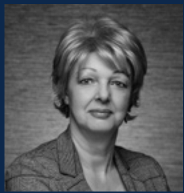

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