

Welcome and Agenda

13.00 - 13.05 Introduction

13.05 - 13.15: Reasons why and advantages of sustainability reporting
- Martin Svensson, BioFuel Region

13.15 - 13.25: Do you need tools for sustainability reporting?
- Ellinor Axelsson, Parilo

13.25 - 14.00: Short pitch sessions from tool suppliers

14.00 - 14.25: A deeper look into one tool
- breakout sessions

14.25 - 14.30: Evaluation and What's Next!

Presenting suppliers:

VSME training, Nelly Kortensniemi, Lapland UAS

VSME Digital Template, Mathias Mingazzini, EFRAG

Strimple, Per Berggren, Strimple

ARC - Activity reporting for carbon, Ciara Greaney, White Spire

ESG-tool, Vilma Saari, DIMECC

Planmark, Mikko Hentunen, Planmark

Morescope, Marcus Aicardi, Position Green

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Northern Periphery and Arctic

Sustainable
SMEs

From Challenge to Transition – Together

Who we are

Member-owned,
non-profit company

Founded in 2003

8 employees

Connecting municipalities,
companies & research



Focus areas

Bioeconomy

Sustainable transport

Biogas

BioFuel Region[™]

What we do

Driving the transition to a fossil-free northern Sweden

Building networks & collaborations

Turning ideas into action

Business opportunities, shared knowledge & more renewable options

SUSTAINABLE SMEs

- Funded by Interreg NPA Length: 4/2025-3/2028
- Funding: about 1,5 M€

Partners:

- Jamk University of Applied Sciences
- BioFuel Region
- AIM Centre
- Irish Wood and Interiors Network
- University of Iceland

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**Sustainable
SMEs**



Goal & Target Groups

- To **enhance** SMEs' **understanding** about sustainability reporting
- To **encourages and support** SMEs and their multilevel stakeholders in transition towards a sustainable bioeconomy communities
- To **enhance** SMEs' **competitiveness, market reach and sustainable growth** by improving their sustainability reporting capabilities

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How

- Sharing information about sustainability reporting to **raise awareness** (webinars)
- Interviews and co-learning workshops to **understand the current situation and challenges** regarding sustainability reporting
- **Identifying tools and best practices** to help SMEs
- Inviting SMEs to **pilot and test the identified tools and best practices** together with other SMEs, e.g. generative AI (GAI) and basics of data analysis
- Developing a **guidebook and training materials** for SMEs in the whole NPA programme region

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Reasons why and advantages of sustainability reporting

Martin Svensson
BioFuel Region

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Sustainable
SMEs



About the company

Country of origin: Sweden

Industry: Food industry

Business: Food processing and production

Employees : 400 - 500

Main reason for reporting:

Credibility, showing ambitions.
Preparing for regulation.

Benefits of reporting:

- Identifying risks
- Customer relations
- Employer branding
- Structure for sustainability work

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About the company

Country of origin: Finland

Industry: Forestry

Business: Wood harvesting and related services, such as road maintenance

Employees : 120

Main reason for reporting:

Influencing the industry & supporting the company's bigger customers

Benefits of reporting:

- Management support
- Marketing and public visibility
- Better relationships with financiers and insurers
- Benchmarking data for comparison to other companies

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About the company

Country of origin: Sweden

Industry: Logistics

Business: Transport of foremost groceries.

Employees : 265

Main reason for reporting:

Demands from other companies

Benefits of reporting:

- Competitive advantage
- Transparency

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Do you need tools for sustainability reporting?

Ellinor Axelsson
Parilo

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Do you need tools for sustainability reporting?

NO, you don't need tools for sustainability reporting if you...

1. ... have time to understand the reporting standard (if you use a standard) in depth
2. ... have time to guide and explain tasks clearly to your colleagues
3. ... are used to coordinating work across teams and collecting data from internal/external sources
4. ... prefer external support (outsource to consultant) to use your time effectively
5. ... are too uncertain about next year's reporting and scope

YES, you need tools for sustainability reporting if you...

1. ... want the standard translated into concrete actionable steps
2. ... want a ready-made structure your team can act on
3. ... need support to manage and collect data across departments and internal/external sources
4. ... want to own your reporting in-house/have full control
5. ... already have a well-defined sustainability strategy

About Parilo

What does Parilo do?

- Parilo help you determine if, when, and which ESG system(s) best fit your organization's needs.
- Parilo help companies reduce the risk of investing in the wrong ESG system.

How does Parilo do it?

- Offer a (free) matching survey on parilo.io/survey
- Support you in conducting a needs analysis, creating a Request for Proposal, and preparing decision-making materials.



What is an ESG systems:

Sustainability IT systems for...

- carbon accounting (GHG)
- sustainability reporting (CSRD – VSME ESRS, ESRS)
- supplier assessments (CSDDD).

Short pitch sessions from tool suppliers

- VSME training, Nelly Kortnesniemi, Lapland UAS
- VSME Digital Template, Mathias Mingazzini, EFRAG
- Strimple, Per Berggren, Strimple
- ARC – Activity reporting for carbon, Ciara Greaney, White Spire
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VSME training

Nelly Kortnesniemi
Lapland UAS

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SMEs**





SUSTAINABLE REPORTING VSME

“HOW LOW
CAN YOU GO?”

**LOW EFFORT.
LOW COST.
HIGH VALUE.**

About the tool

Nelly Korteniemi

Senior Lecturer

Lapland University of Applied Sciences

Roavaniemi Arctic Circle



Designed in project

Sustainability Reporting and Sustainable Development in Business

Time period 15.4.2024 – 15.4.2026

Funding

Regional Council of Lapland, Lapland UAS,
European Union

Development basis

Followed preparation of **CSRD** and **VSME**
VSME published December 2024

Piloting

First pilot group January 2025 in collaboration
with **Lapland Chamber of Commerce**

Piloting, co-creation & key insights

**LOW EFFORT.
LOW COST.
HIGH VALUE.**

Piloting and co-creation

- Co-created in Sustainability Reporting Start-up Trainings
- 6 groups and 96 participants so far

What we learned from companies

- Companies face **limited resources**
→ time, money, competences
- No appetite for **extra complexity** or “**reporting overhead**”
- Need for **low-threshold solutions**

Implication for the tool

- Low effort
- Low cost
- High value

→ This tool enables **easy and practical implementation**

Learning platform approach

Access

- Free of charge for users
- Login to the learning platform
- User count only for impact tracking

Structure

- Built in small, manageable parts
- *Basic module* → *Comprehensive module*
- All info in same place

Experience

- Step-by-step progression
- Guided by a simple form-based tool
- No prior expertise needed

1. Introduction to Reporting



START HERE

2. Basic Reporting Informati...



BASIC MODULE

3. Actions and Targets for Re...



COMPREHENSIVE
MODULE

Additional Information



ADDITIONAL
INFORMATION

From standards to everyday business language

Standard requirements are translated into

- everyday business language
- supported by clear, practical examples.

B2 – Policies, Actions and Plans for the Transition to a Sustainable Economy

Reported only if the company has policies, actions and/or plans (points 26, 27 and 28).

If the company has specific policies, actions or plans that support the transition to a more sustainable economy, it reports their existence here. The reporting form includes a dropdown menu with the options **yes/no**.

This section provides a good overall view of the company's current state. If no policies, actions or plans are in place, it is advisable to consider whether they should be.

Policies, actions, plans and targets are specified in more detail in the **Comprehensive Module (C2)**.

a) Policies

Policies may include, for example:

- Efforts to reduce water and electricity consumption
- Reduction of greenhouse gas emissions or pollution
- Improvements in product safety
- Initiatives to improve working conditions and equality in the workplace
- Sustainability-related training



Sisällysluettelo

1. Objective of this Standard and to which undertakings it applies
2. Basic module
 - 2.1. B1 – Basic Information
 - 2.2. B2 – Policies, Actions and Plans for the Transition to a Sustainable Economy**
 - 2.3. B3 – Energy and Greenhouse Gas Emissions
 - 2.4. B4 – Air, Water and Soil Pollution
 - 2.5. B5 – Biodiversity
 - 2.6. B6 – Water
 - 2.7. B7 – Resource Use, Circular Economy and Waste Management
 - 2.8. B8 – Workforce – General Overview
 - 2.9. B9 – Workforce – Health and Safety
 - 2.10. B10 – Workforce – Pay, Collective Agreements and Training
 - 2.11. B11 – Convictions and Fines for Corruption and Bribery
3. Comprehensive Module
 - 3.1. C1 – Strategy, Business Model and Sustainability
 - 3.2. C2 – Description of Practices, Policies and Plans for the Transition to a Sustainable Economy



Low effort reporting

A simple form-based tool

- pre-defined answer option
 - clear guidance on data format
 - step-by-step progression
- lowers the barrier to start reporting

B1 Basis for preparation

24. *Basic information about the undertaking and the reporting

25. If the undertaking has obtained any sustainability-related certification or label, it shall provide a brief description of those (including, where relevant, the issuers of the certification or label, date and rating score).

financial year/reporting period	write here
The report includes following parts: choose <input type="text"/> <input type="text" value="Basic Module (only)"/> <input type="text" value="Basic Module and Comprehensive Module"/>	Omitted disclosures as <i>classified</i> or <i>sensitive information</i> choose

High value support



VSME Sustainability Reporting Guide

Tekijä: Korteniemi Nelly I. &

Step-by-step sustainability reporting guidance for SMEs (VSME) made
by Lapland University of Applied Sciences

Start with B1

How do I
begin reporting?

Show me an
example for B2

Explain C2 in
simple terms

AI-assisted guidance

- step-by-step support for reporting content
- additional explanations when needed

AI-assisted ESG risk analysis tool

- helps identify and anticipate ESG risks
- generates a ready-made risk table

Result

- supports companies where resources are limited
→ especially in **competence and expertise**



SUSTAINABLE REPORTING VSME

“HOW LOW
CAN YOU GO?”

Thank you!



**LOW EFFORT.
LOW COST.
HIGH VALUE.**

VSME Digital Template

Mathias Mingazzini

EFRAG

Interreg



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VSME Digital Template

26 March 2026

Mathias Mingazzini, Junior Technical Manager



Disclaimer (I)

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Disclaimer (II)

The European Commission in the Omnibus proposal released on 26 February 2025 proposes, to use the VSME Standard as the basis of a future voluntary standard for undertakings up to 1000 employees. The VSME Standard has been developed for use by non-listed SMEs including micro-enterprises and has not been tested for use by other larger and more complex companies. The VSME supporting guides currently being developed are to be understood as supporting the application of the VSME Standard for undertakings with less than 250 employees.

It is important to note that the European Commission adopted EFRAG's VSME as a Recommendation in its current form. With regard to the endorsement of the VSME as a Delegated Act, at the moment, no information is available on the proposed Delegated Act of a voluntary standard to be used by companies with 250 to 1000 employees, besides the European Commission's 26 February Omnibus proposal.



VSME Digital Template

Digital Template

- EFRAG's **Digital Template** enables a user-friendly and efficient reporting experience. **The Digital Template** (implemented in MS Excel) features interactive elements, auto-calculations, consistency checks, and direct links to VSME text and guidance.

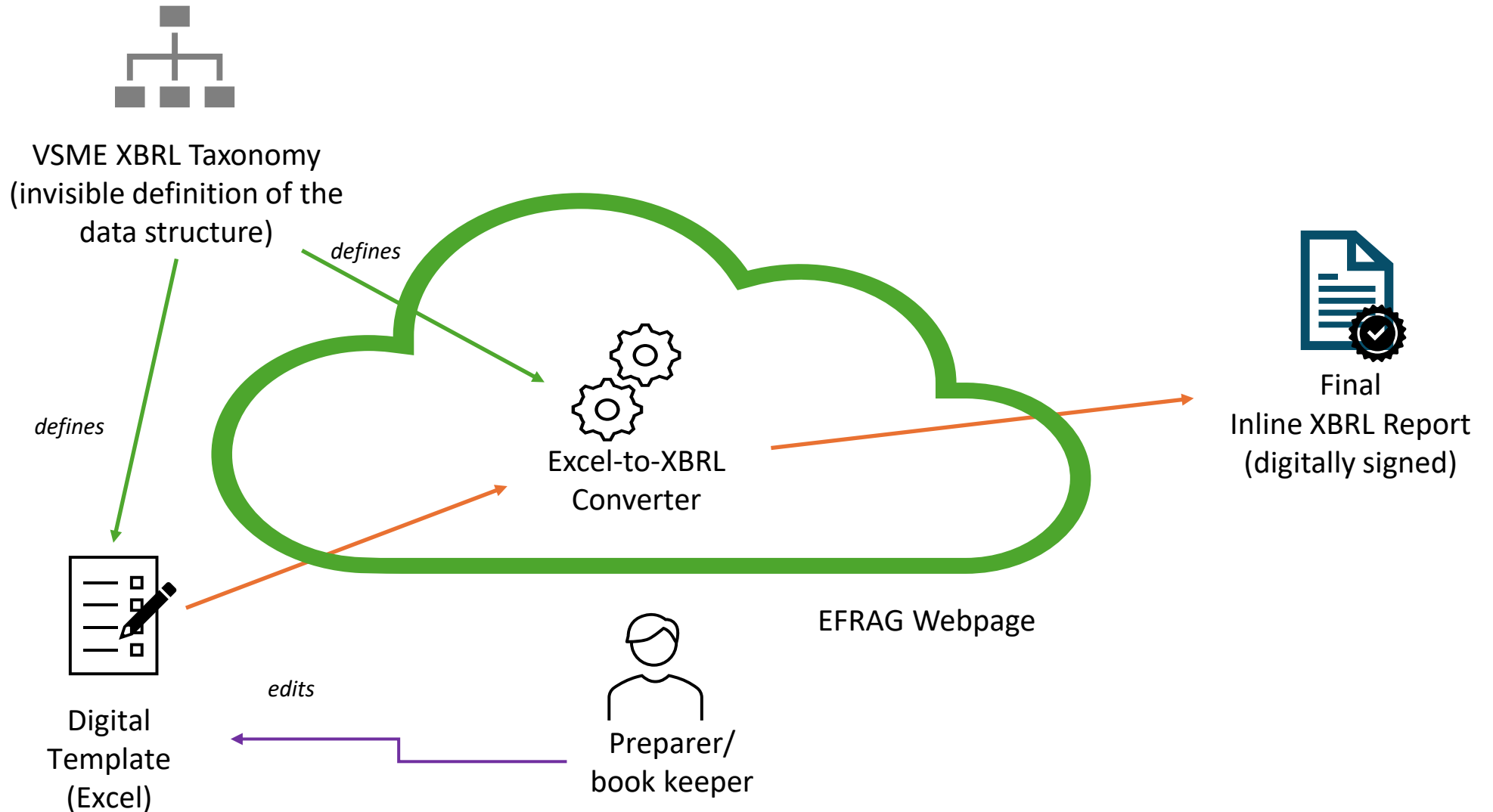
XBRL Taxonomy

- The **XBRL Taxonomy** enables seamless, software and vendor-independent digital reporting and data exchange.

Digital Template to XBRL Converter

- To further ease adoption, EFRAG offers a **free and open-source Digital Template to XBRL converter**, enabling instant transformation of the VSME Digital Template into human- and machine-readable formats **without tagging burden**.
- **The purpose is to provide guidance and a starting point to the market**, encouraging the development of more stable, maintained, user-friendly, and comprehensive solutions.
- All resources, including the template, explanatory notes, the source code and demo files, are **free and open source** and are available for download on [the EFRAG's website](#). The materials can also be used for commercial purpose.
- The Digital Template and the converter are **used in production by many SMEs**: 1000+ downloads and 200+ conversions per week. SMEs are reaching out to our constantly monitored mailbox and suggest improvements in [Github](#).

Visual presentation of VSME Digital Template and XBRL Taxonomy



VSME Digital Template and XBRL Taxonomy Timeline

17 Dec 2024

EFRAG delivers VSME Standard as a technical advice to the EC – the Digital Template project kicked-off.

30 July 2025

European Commission releases the VSME Recommendation.

Additional Translation release in November 2025 – Version 1.1.1

EFRAG has included new translations to the VSME Digital Template, which **now covers 9 languages.**

27 May 2025 - Version 1.0.0

EFRAG releases the first version of the VSME Digital Template, VSME XBRL Taxonomy and Excel-XBRL converter after consulting with DRCF and SME Forum members

3 October 2025 – Version 1.1.0

EFRAG releases updated version to reflect the EC VSME Recommendation, also enabling the translation feature. This version supported 4 languages on top of English, translated by AI and reviewed by national standard setters.

Future releases 1.2 in 2026

These releases may include additional features like (digital signatures, distribution hub, etc.)



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info@efrag.org - www.efrag.org



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THANK YOU!

Strimple

Per Berggren
Strimple

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Marketing & Partners

Per is the initiator of Strimple, an entrepreneur who identified a need based on his own experience. Per has expertise in Business Economics, strategic business development, recruitment, leadership, and digital service development. He works with helping our customers and helping us find good collaboration partners for our service.



Sustainability reporting is it optional?

Increasing demands from:

- Customers
- Banks
- Regulations

SMEs are expected to act – but lack tools

The Gap for SMEs

- To Complex tools
- To time-consuming
- Built for large companies

Leads to No reporting or inefficient process



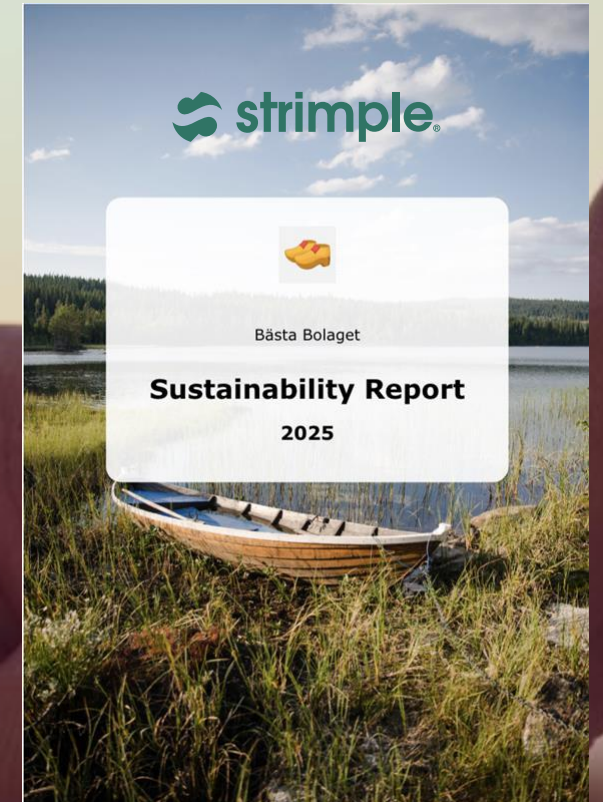
- ✓ Based on VSME standard
- ✓ Step-by-step guidance
- ✓ Covers ESG (Environment, Social, Governance)
- ✓ Generates a complete report

Input → Guided steps → Finished report

Fast. Simple. Practical

- Report completed in **7–8 hours**
- No consultants needed
- Structured & guided process
- Professional output

“From zero to report in one day”





Built for SMEs that want to get started

- ✓ 2–150 employees
- ✓ One report – no subscription
- ✓ Easy to get started

Join our breakout session to see it live

ARC – Activity reporting for carbon

Ciara Greaney
White Spire

Interreg



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ARC AI

Governed Data Infrastructure for Carbon & ESG Compliance

From unstructured documents to audit-ready ESG data — automatically.

Live

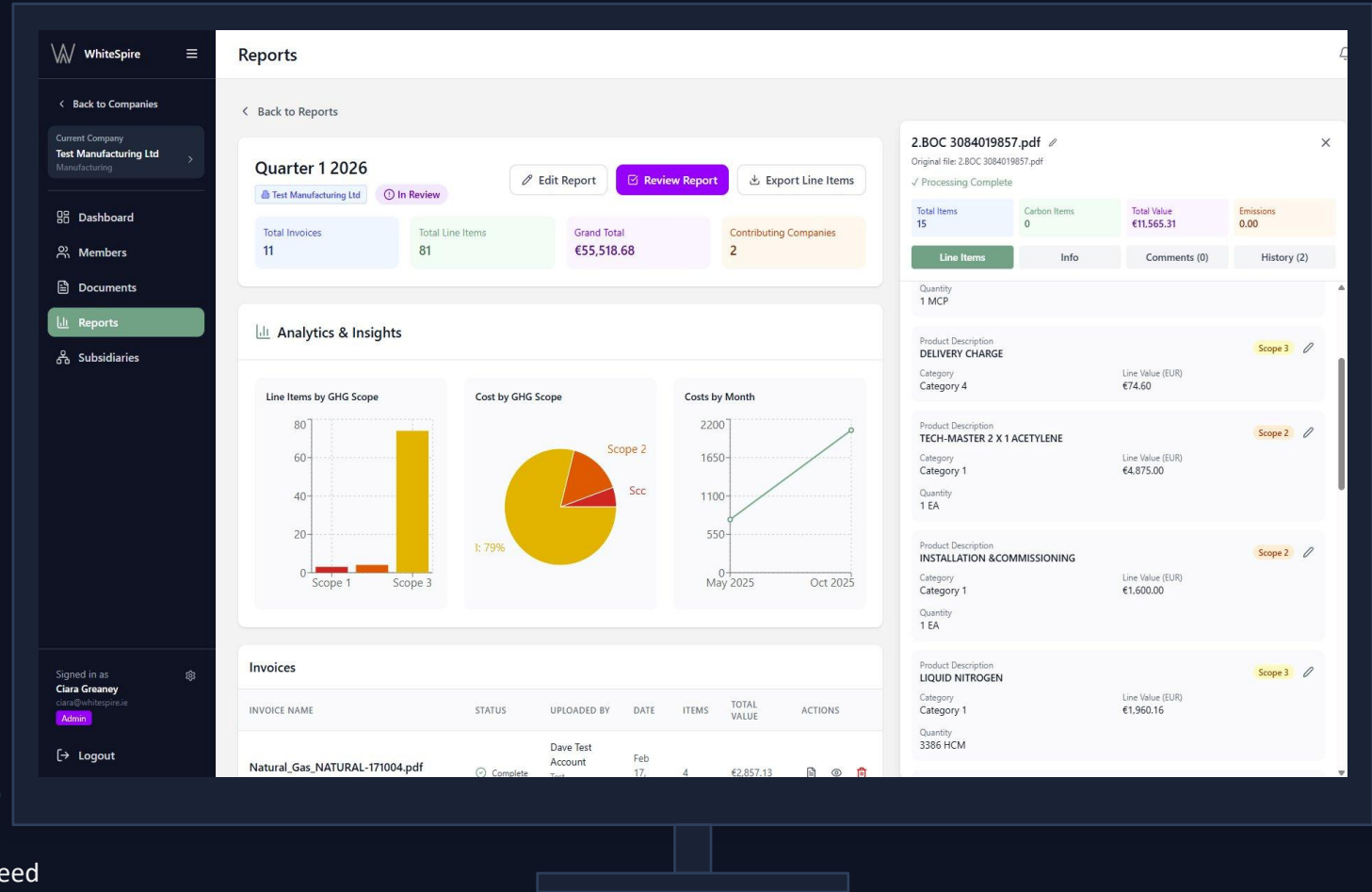
In deployment

4

Use cases

Modular

Grow as you need



The Problem



It takes too long

- Manual extraction every reporting cycle
- No repeatable process or audit trail
- Effort duplicated across teams and entities



Confidence is low

- Teams often lack sustainability expertise
- Outputs are hard to defend without governance
- Organisations outsource — and pay twice



Insights stay hidden

- Carbon data treated as compliance task only
- Cost, procurement and risk signals go unseen
- Reporting adds burden but little business value

ARC addresses all three:

Saves time

Reduces cost

Improves quality & confidence

What ARC Does

01

Ingest

Invoices, utility bills, financial reports and operational records. Line-level activity data extracted automatically.

02

Classify & Grade

Tagged by GHG scope and supply chain country. ARC grades confidence and explains each classification — learn, validate or override.

03

Report & Reuse

Auditable dataset persists across cycles. Scope 1-3, CSRD, VSME and supply chain risk — without re-extraction.

Dashboard

Members

Documents

Reports

Supply Chain

Supply Chain Risk

Global Supplier Risk Profile · All Entities · FY2025

€76.1K

Total Spend Analysed

84.1%

High Risk Spend

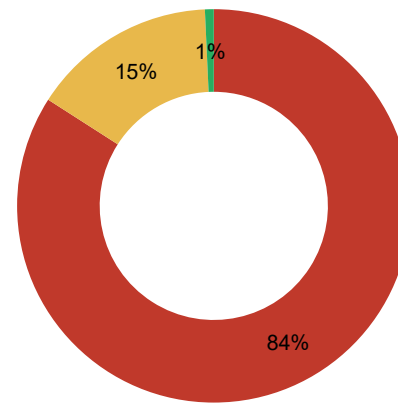
3

Countries Mapped

1

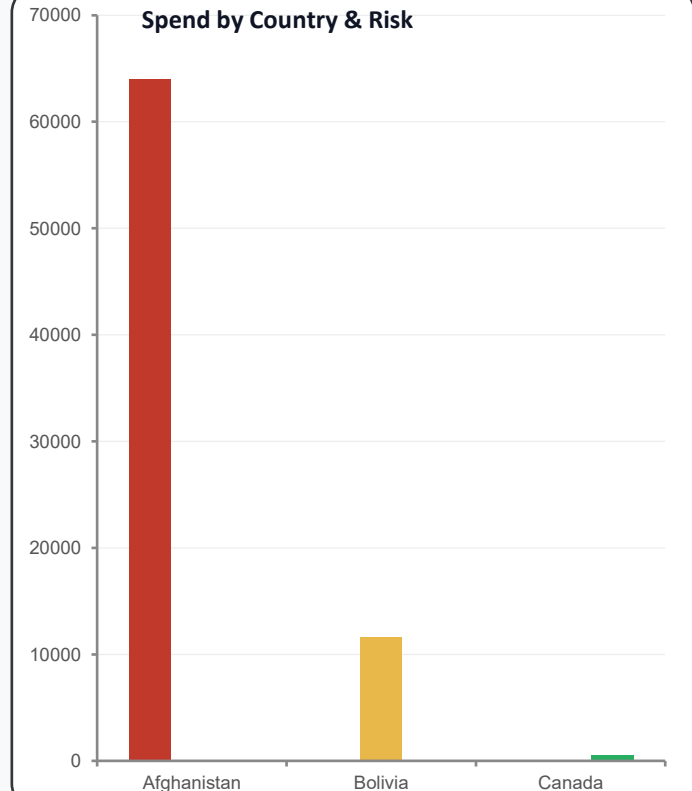
Critical Countries

Spend by Risk Profile



■ Critical (2+ BAD) ■ Medium (AVERAGE) ■ Low (All GOOD+)

Spend by Country & Risk



Four Use Cases. One Dataset.



Carbon Reporting

Scope 1, 2 & 3 from source documents. GHG Protocol aligned, auditable — and the natural starting point for CSRD and VSME KPIs.



CSRD / VSME Compliance

Carbon outputs map directly to ESRS data points. Reusable across frameworks without re-extraction.



Supply Chain Intelligence

Supplier geography, spend and category mapped in one dataset. Enables risk assessment and informed procurement decisions.



Cost & Finance Insight

Freight mode splits, energy intensity, supplier concentration — compliance data becomes a cost management tool.

Modular by design — activate carbon, CSRD, supply chain and finance modules as your business grows.

ESG-tool

Vilma Saari
DIMECC

Interreg



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SMEs





ESG Tool

26th March 2026, Online

Vilma Saari
DIMECC, Ecosystem Lead

DIMECC is owned by manufacturing and technology forerunners



We have over 300 customers (55% of our customers are SMEs)

About SusTool project

- A group of five countries developed a FREE sustainability tool for organisations to help with the administrative burden.
- Tool helps cut the ESG assessment process from months to days.
- Supported by Interreg Baltic Sea Region, total budget 3,3 MEUR
- A web-based platform in English, Estonian, Finnish, Latvian, and Lithuanian, available for free on a dedicated website
- Tool is designed for SMEs and acts as a data bank and assessment help



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MINISTRY OF ECONOMIC AFFAIRS
AND COMMUNICATIONS



REPUBLIC OF ESTONIA
MINISTRY OF FINANCE



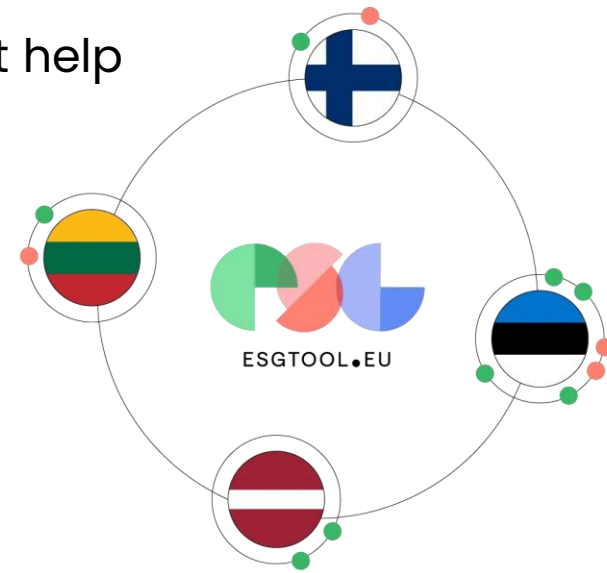
LIKTA
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AND COMMUNICATIONS TECHNOLOGY
ASSOCIATION



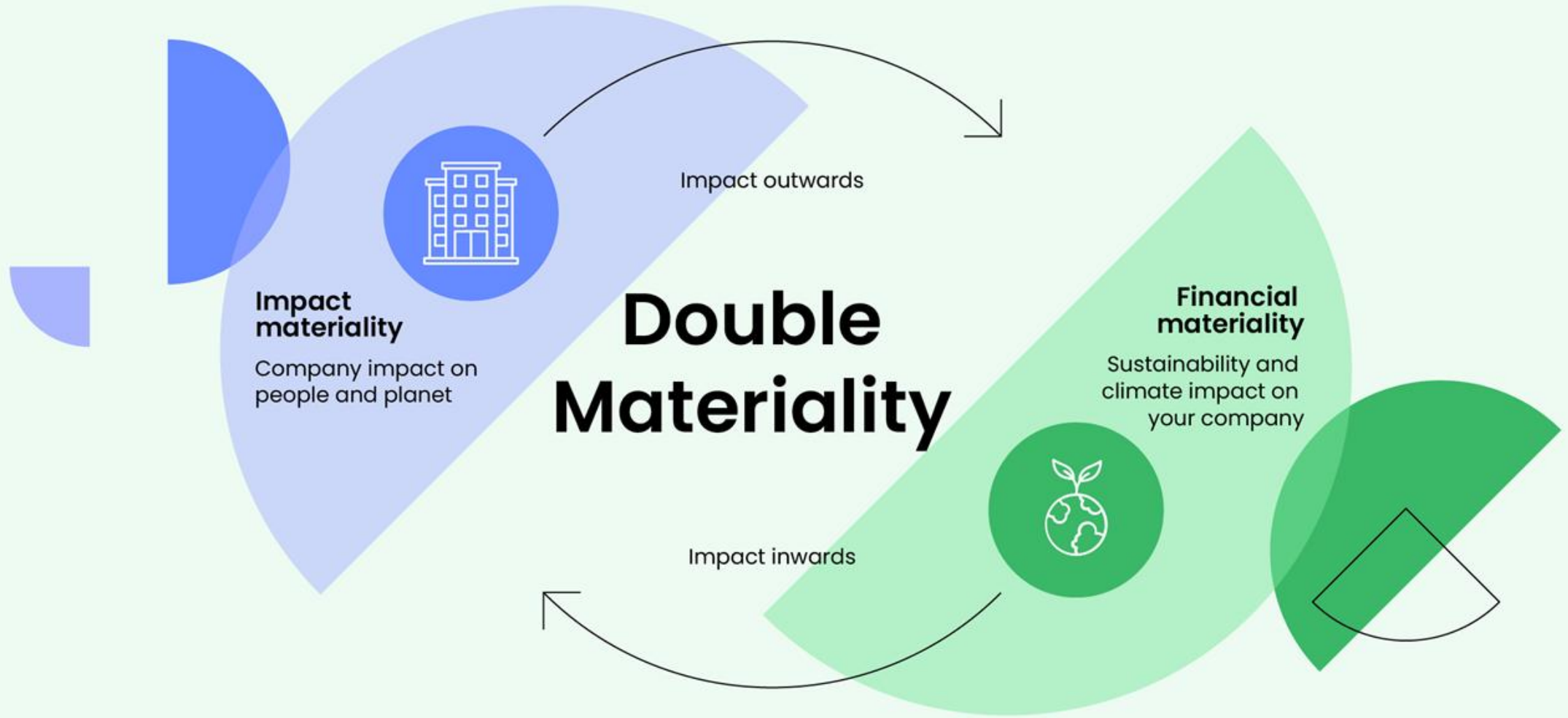
Ministry of Smart Administration
and Regional Development
Republic of Latvia

DIMECC
infobalt
L I T H U A N I A

ITL
ESTONIA



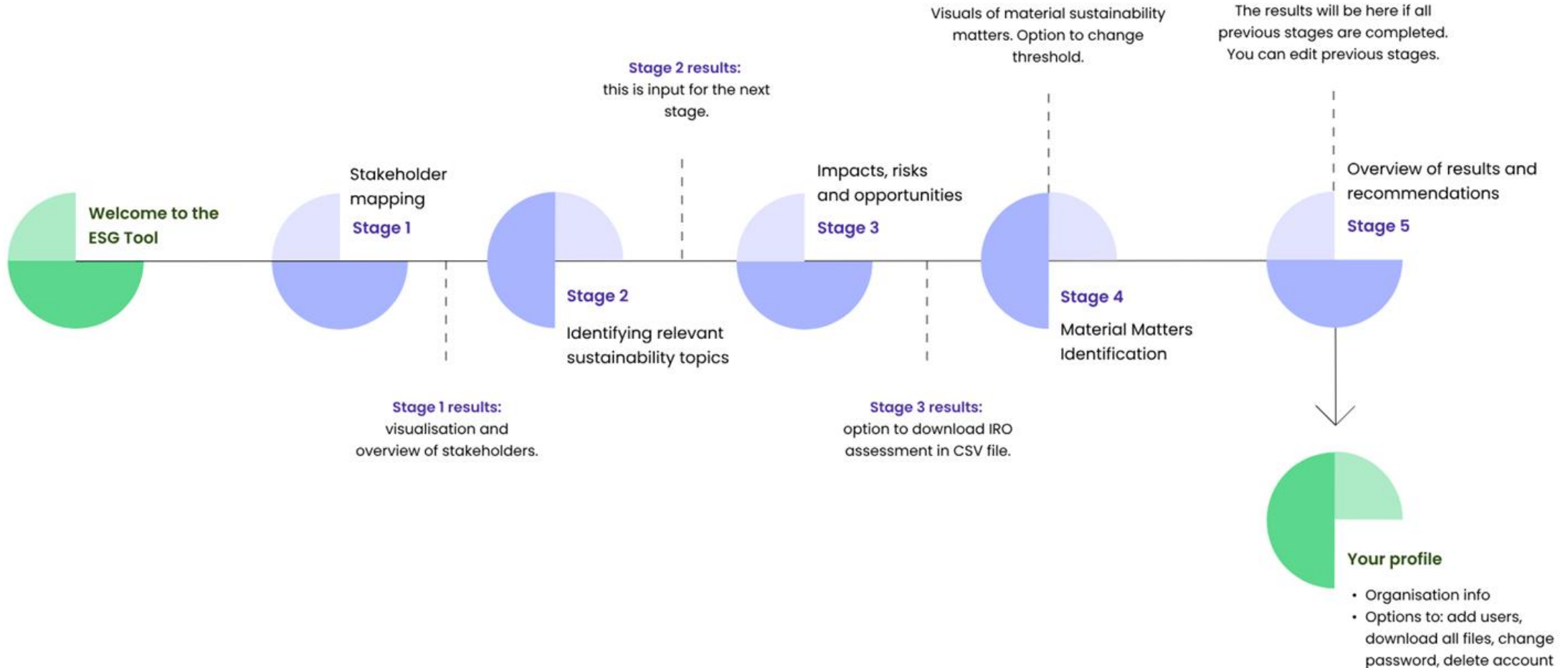
See more [here](#)





Introduction to ESG Tool

Introduction to the ESG Tool



How to use the results

Download files

↓ Threshold analysis (.pdf)

↓ Sub-topic materiality matrix (.pdf)

↓ Sub-topic materiality matrix (.png)

↓ Material topics with evaluation results (.xlsx)

EFRAG data points

↓ Data Points For Your Material Subtopics (.xlsx)

Here you can find your EFRAG Data Points, which outline key data requirements and disclosures set by the European Financial Reporting Advisory Group (EFRAG) to ensure compliance with the European Sustainability Reporting Standards (ESRS). Read about the [EFRAG full list](#)

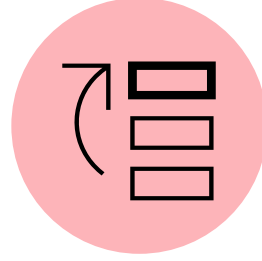
Please take into account that the ESRS 2 data points BP-1, BP-2, and IRO-2 relate to report preparation requirements and do not apply to those who do not need to submit a report.



How to use the results



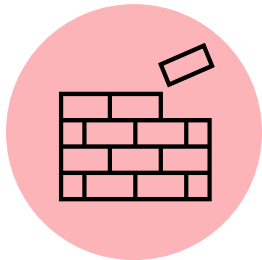
**Set Strategic
Direction**



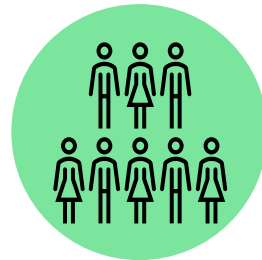
**Prioritize What
Matters**



**Use
Visuals
in your
Reports**



**Build a
Foundation**



**Drive internal
engagement
and action**



**Plan for the
long term**

Planmark

Mikko Hentunen
Planmark

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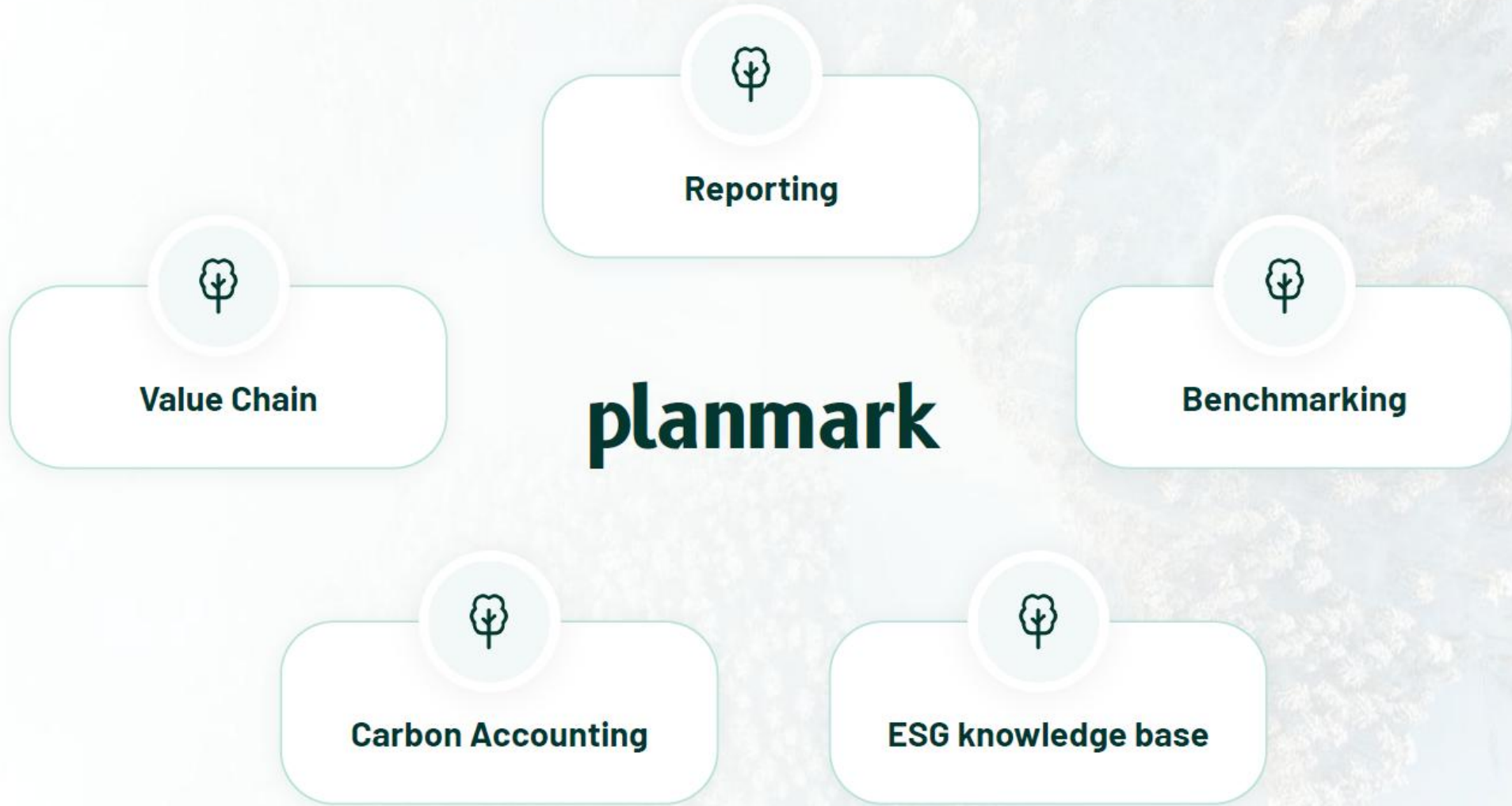
planmark

Automated ESG Intelligence that turns data into your greatest advantage

The screenshot displays the Planmark dashboard interface. On the left is a navigation sidebar with menu items: Dashboard, Data collection, Data sources, Value chain, Carbon accounting, Benchmarking, Data Explorer, and Reports. The main content area shows a user greeting 'Hello Oliver' and a dropdown menu for 'Group - Annual sustainability report'. The primary section is 'Data collection progress' for 'Group - Annual sustainability report' under the 'CSRD' filter. It features two summary boxes: 'FIELDS COMPLETED 239 / 1017' and 'DATA COLLECTED 23.5%'. Below these are four columns representing ESG categories: General, Environment, Social, and Governance. Each column contains progress bars for specific ESRS metrics.

Category	ESRS Metric	Fields Completed	Total Fields	Completion %
General	ESRS2 General Disclosures	19	137	13.9%
	ESRS-E1 Climate change	82	153	53.6%
Environment	ESRS-E2 Pollution	23	54	42.6%
	ESRS-E3	-	-	-
Social	ESRS-S1 Own workforce	77	184	41.8%
	ESRS-S2 Workers in the value chain	8	68	11.8%
Governance	ESRS-S3	-	-	-
	ESRS-G1 Business conduct	1	55	1.8%

All in one Platform



The Planmark difference



Activate your existing data

Planmark breathes life into your documents, turning PDFs and spreadsheets into audit-ready VSME disclosures.



Precision-engineered compliance

Planmark's "Compliance Guard" ensures your VSME report is audit-ready before you even export it.



Implementation in hours, not months

Designed for SMEs: One of the most intuitive UX in the ESG market.

Tailored for your business

Planmark is modular and fully adaptable, tailored to an organization's current needs.

Value Chain

CSRD

Carbon Accounting

Report translations

Unlimited users

Organization structure

VSME

Benchmarking

Custom reports

GRI

Datapoint import

AI data ingestion

Single Sign On (SSO)

Custom datapoints

..and much more!

Why customers love Planmark?



Automatic Compliance: Stay perfectly aligned with CSRD and VSME standards through a platform that updates as regulations evolve.



Zero Data Chaos: Replace manual "Excel fatigue" with automated, AI-validated workflows that ensure every number is audit-ready.



Nordic Reliability: Gain total peace of mind with secure, Finnish-engineered data sovereignty and localized support.



Strategic Impact: Turn mandatory reporting data into a reusable asset for marketing, growth, and investor relations.



Rapid ROI: Deploy a modular system that is easy to adopt across the organization and scales as you grow.

Trusted by

 Metropolia

 Rapala

 Saarioinen

 espoon
asunnot

 YLVA

 KiiLTO

 Helsinki Heka

 rain
maker

 Tradeka

 KALEVAMEDIA

planmark

Automated by AI, designed for humans, built for impact.

www.planmark.io

Morescope

Marcus Aicardi
Position Green

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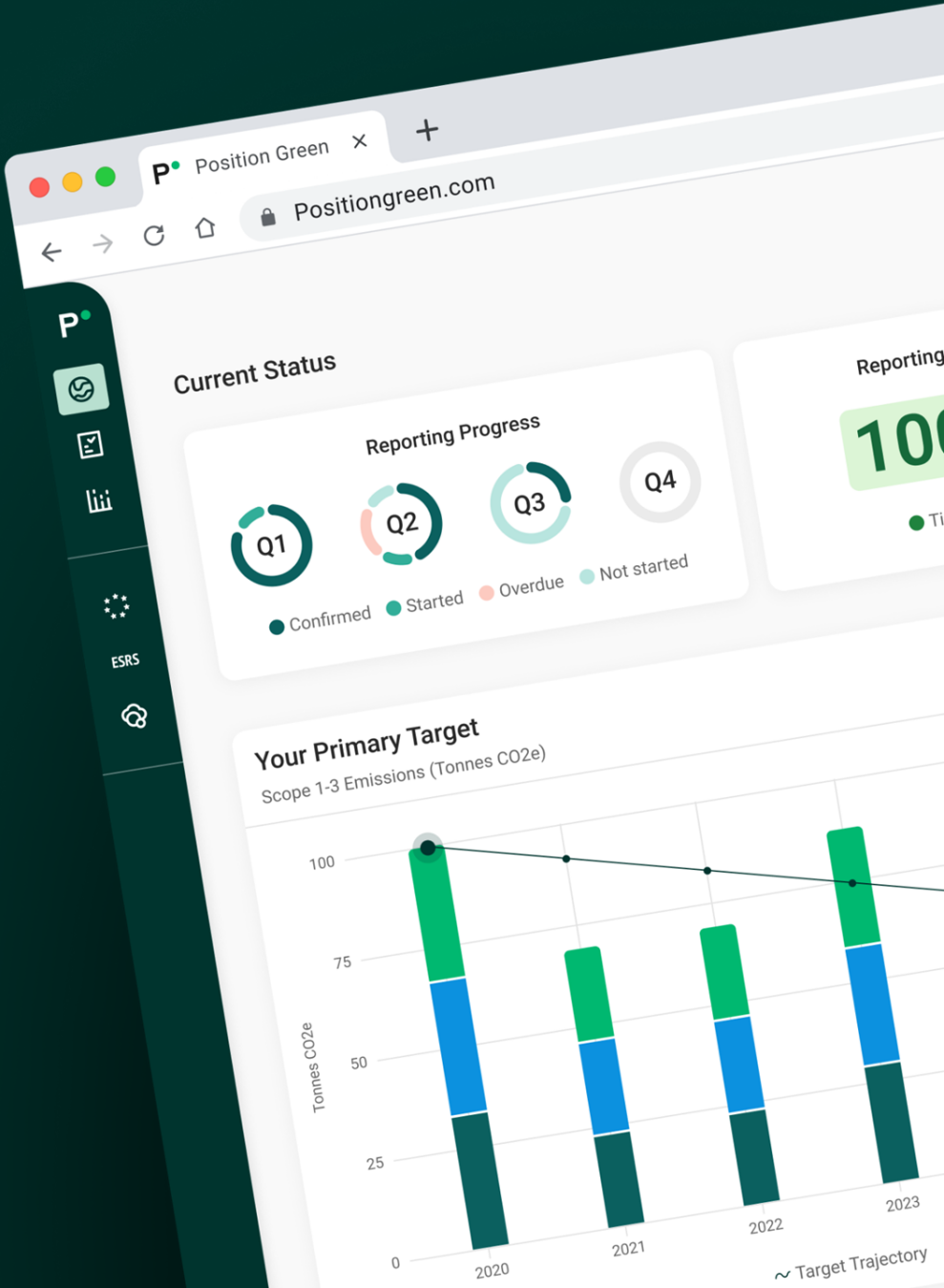
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**Sustainable
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Position Green

Where sustainability means business.



Why Position Green?

Built for better

Purpose-built for sustainability since 2015, trusted by 1,000+ customers.

Born to adapt

A modular platform that evolves with your ambitions, always one step ahead.

Backed by brilliance

Powered by top advisors, AI, and customer collaboration for real impact.

TELE2

GETINGE

Lindab®

WILSON

heijmans

BORG
AUTOMOTIVE NEWMAN

CITTI

MTG

ellos

Vestas.

VIVA
VIVA WINES

CAIA

Toms



KINNEVIK

ARJO

Boozt

sobi

STENA



Norvestor

ICG

Why customers love us

AI-powered automation

Go from zero to full insight in minutes with your existing data and integrations

Low-touch

Get up and running in just 90 minutes and let your team be independent from day one

Decarb support

Turn AI-powered insights into action by targeting the most impactful decarbonization levers

M O R E S C O P E

Part of Position Green*

ROI delivered by Position Green

Over

30%

Of your sustainability reporting automated with AI

71%

Cut in time-to-report (from 305 days to 65 YoY)

50%

Reduction in reporting admin

Over

45%

Improvement in ESG data quality



“After two months we presented our CO2e-footprint to our executive committee. We hit all our deadlines thanks to the ease of working with the platform and the sublime onboarding by Position Green’s team.

Paul Vereijken, ESG Manager, DPG Media

Powerful carbon accounting

Research-backed emission calculations at lightning speed plus the accuracy of activity-based data.

- Get fast, accurate spend and activity data for precise Scope 1-3 reporting
- Keep your data flowing with seamless integrations and AI automation
- Designed to deliver detailed insights with full transparency for every calculation



Scale your carbon management, from reporting to real decarbonization

Starter

Build a credible carbon baseline.

- Scope 1–3 emissions mapped with confidence
- Automated spend-based calculations from your ERP system
- Clear overview of hotspots and main emission drivers

Optimizer

Gain detailed emissions insights and set your targets.

Everything in Starter, plus:

- Hybrid activity- and spend-based calculations for higher accuracy and completeness
- Drill down to different levels, including locations, business units, and projects.
- Set target in line with SBTi.

Decarbonizer

Turn emissions insight into business action.

Everything in Advanced, plus:

- Purpose-built AI agents working in a tailored workflow
- Scenario modelling to explore growth plans and ambitions
- Prioritized reduction levers with quantified impact
- Cost calculation of decarbonization pathways (OPEX / CAPEX)
- Full traceability of inputs, assumptions, and outputs
- Designed for decision-grade decarbonization, not black-box recommendations



**Power your
sustainability journey
— automate, improve,
and stay ahead.**

Beakout sessions

Choose the tool you want to take a closer look at.

I will bring you back at 14.25.

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**Sustainable
SMEs**

What's next

Piloting sustainability reporting tools and best practices

- Data analysis techniques in sustainability reporting
- Generative AI (GAI) in sustainability reporting
- 3 other pilots to be decided after this workshop

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Evaluation



<https://link.webropol.com/s/VSMEmorkshop2026>

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SMEs**

If you want to be invited to future events,

Please Contact:

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Thank you for Today!

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