ESGora

2026 STANDARD

VSME Sustainability Report

ESGora Demo Advisory S.L. - Fictitious data

2026-01-01 - 2026-12-31

Basic Module

EN · EUR

ESGORA DEMO ADVISORY S.L. - FICTITIOUS DATA

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Executive overview

Selected facts reported by the company for this reporting period. These figures are not an assessment or a sustainability score.

Employees

48

Energy consumption

142.6 MWh

Scope 1 emissions

24.8 tCO_2e

Scope 2 emissions · location-based

31.2 tCO_2e

Water withdrawal

520 m^3

Recordable accident rate

10.42

Employees covered by collective bargaining

32

Numerical values are displayed with up to three decimal places. Exact reported values are retained in the accompanying native JSON.

01

Basis for preparation & company profile

Reporting scope, period, company identity and basis of preparation.

Report preparation B1

Legal name of the undertaking	ESGora Demo Advisory S.L. - Fictitious data
Entity identifier	ESGORA-DEMO-0001
From	2026-01-01
To	2026-12-31
Choose your reporting module	Basic
I confirm that this report is prepared in accordance with the VSME standard	Prepared in accordance with the VSME standard in Regulation (EU) 2026/1560.
Does this report cover one company or a consolidated group?	One company
Legal form	Limited
Business activities (NACE)	NACE K - Financial activities
Total assets (EUR / €)	2,850,000
Turnover (EUR / €)	7,400,000
Reporting currency	EUR
Total employees	48
How is the employee figure measured?	Headcount
When was the employee figure measured?	At the end of the reporting period
Country of primary operations	Spain
Location of significant assets	Madrid, Spain - fictitious demonstration site
1. Address	Calle Demo 1 - fictitious site

1. Country	Spain
Does the company have sustainability certifications or labels?	No
Related details	Not applicable
Identifier type	VAT
Average employees in the preceding financial year	46
Are you omitting information under a permitted confidentiality, legal-protection or security exemption?	No

02

Sustainability practices

Reported policies, practices, initiatives and responsibilities.

Actions, policies and plans B2

Does the company have practices, policies or planned initiatives to become more sustainable?	Yes
Are the sustainability policies publicly available?	Yes
Are there targets to track implementation of these policies?	Yes
Climate change	Yes
Pollution	No
Water and marine resources	Yes
Biodiversity and ecosystems	No
Resource use and circular economy	Yes
People employed by the company	Yes
Workers in the supply or customer chain	No
Affected communities	No
Consumers and end users	Yes
Business conduct	Yes

03

Environment

Energy, emissions, pollution, biodiversity, water and resource use.

Reported greenhouse gas emissions

Energy & emissions B3

Total energy consumed (MWh)	142.6 MWh
Direct emissions — Scope 1 (tCO_2e)	24.8 tCO_2e
Electricity emissions — Scope 2, location-based (tCO_2e)	31.2 tCO_2e

Pollution B4

Does your company have pollutant emissions or releases that must be reported?	No
Related details	Not applicable

Land use B5

Do you have sites in or near sensitive biodiversity areas?	No
Related details	Not applicable

Water B6

Total water withdrawn (m³)	520 m³
Related details	Not applicable
Does your production significantly consume water?	No

Circular economy B7

1. Waste type (EWC)	Waste
1. Unit	metric tonnes (t)
1. Recycled or reused	18.4 metric tonnes (t)
1. Disposed	3.1 metric tonnes (t)
Does your company apply circular economy principles?	Yes

Describe how you apply these principles

Materials are separated for reuse or recycling through approved service providers.

Does your company operate in a sector with significant material flows?	No
Related details	Not applicable

04

Workforce

Workforce characteristics, health and safety, remuneration and training.

Employees and contracts B8

Employees with permanent contracts	45
Male employees	23
Female employees	24
Employees of another gender	1
Employees whose gender is not reported	0
Do your employees work in more than one country?	No
Related details	Not applicable

Health and safety B9

Number of recordable accidents	1
Deaths caused by work-related injuries or ill health	0
Recordable accident rate	10.42

Pay and learning B10

Are all employees paid at least the applicable minimum wage?	Yes
How many employees are covered by collective bargaining agreements?	32
Related details	Not applicable
Is the company already legally required to report its gender pay gap?	No
Average annual training hours per employee	18.4

05

Business conduct & governance

Business conduct, revenue disclosures and the governing body.

Corruption and bribery B11

Were there convictions or fines for corruption or bribery during this reporting period?	No
Related details	Not applicable

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