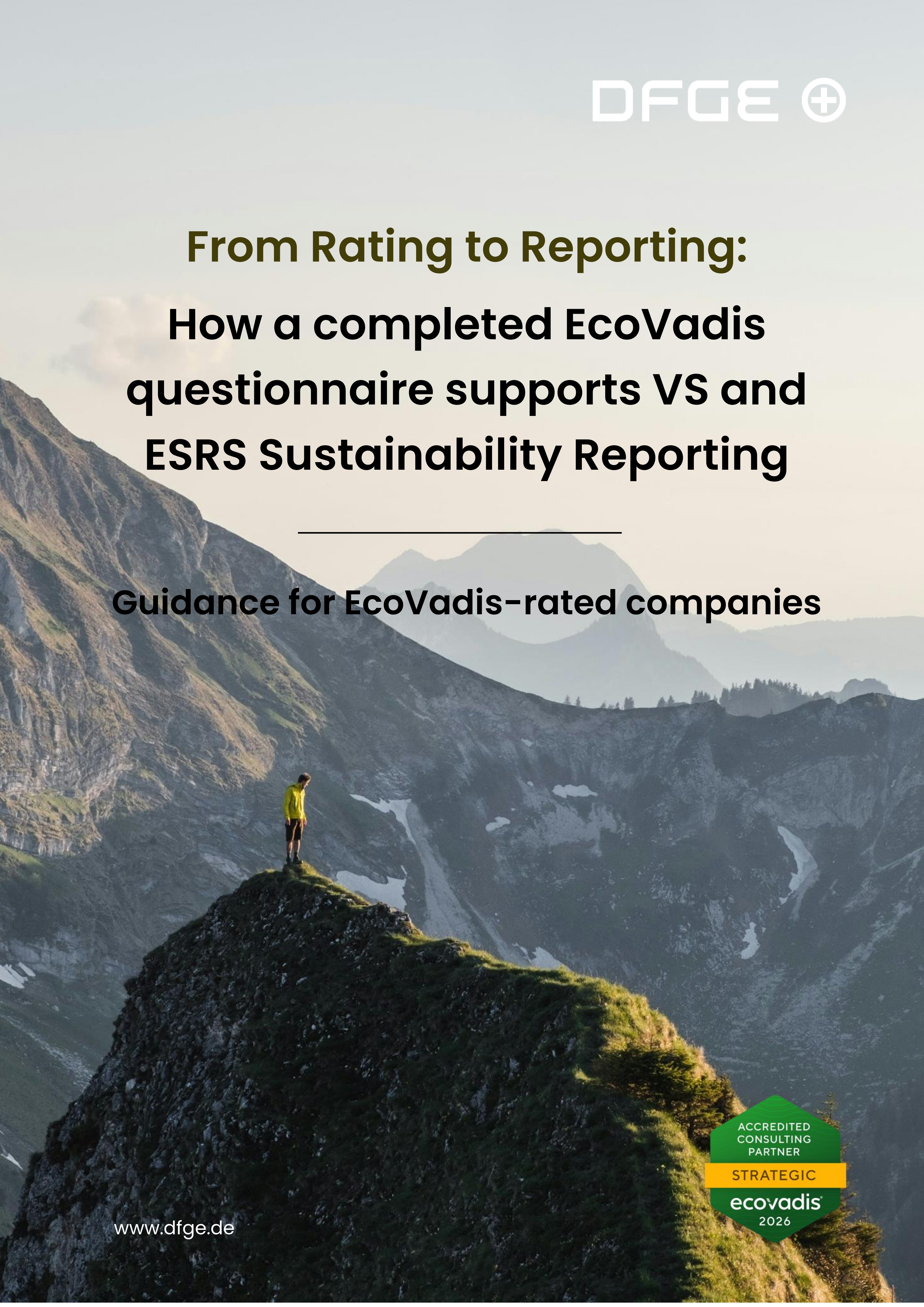
DFGE

From Rating to Reporting:

How a completed EcoVadis questionnaire supports VS and ESRS Sustainability Reporting

Guidance for EcoVadis-rated companies



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Introduction

Many companies invest substantial effort into their EcoVadis assessments, often driven by customer demands or internal sustainability goals. At the same time, the European sustainability reporting landscape is rapidly evolving: the Voluntary Standard (VS) provides a practical reporting framework for companies with up to 1,000 employees, while the European Sustainability Reporting Standards (ESRS) establish the mandatory framework for enterprises subject to the Corporate Sustainability Reporting Directive (CSRD).

Much of the groundwork already completed for an EcoVadis rating - such as defining responsibilities, documenting policies and procedures, setting targets, and gathering ESG KPIs - serves as an ideal foundation for VS and ESRS compliance. By reviewing existing documentation, organizations can quickly identify available assets, pinpoint remaining gaps, and determine which supporting materials can be seamlessly repurposed. Conversely, adopting a structured reporting framework also strengthens future EcoVadis performance.

This guide outlines how EcoVadis-rated companies can leverage their existing ratings and data to streamline preparation for both VS and ESRS reporting.

1. Synergies between the EcoVadis questionnaire and VS

Information

Tailored for companies with up to 1,000 employees that fall outside the mandatory scope of the CSRD, the Voluntary Standard (VS) builds upon the earlier Voluntary Sustainability Reporting Standard for SMEs (VSME). It offers a pragmatic, manageable approach for organizations to provide structured, traceable, and comparable sustainability data without the full complexity of CSRD reporting. Even in the absence of legal reporting obligations, businesses increasingly face ESG inquiries from customers, financial institutions, investors, and commercial partners. A VS report delivers a consistent and structured response to these stakeholder demands.

For companies that have already completed an EcoVadis assessment, preparing a VS report does not mean starting from scratch. The EcoVadis questionnaire and the VS are highly complementary, as both address:

- Management systems covering environmental, labor, ethics/compliance, and sustainable procurement practices.
- Sustainability strategies, governance structures, and assigned responsibilities.
- Measures designed to address the company's sustainability-related risks, opportunities, and impacts.
- Quantitative KPIs and targets used to measure progress and assess performance.

Organizations with an existing EcoVadis assessment typically have documented policies, measures, and KPIs ready for reuse. Depending on your current rating maturity, conducting a gap analysis between the data already submitted to EcoVadis and the specific requirements of the VS is a best practice. Key question to consider: Which data points and sections of the VS Basic or Comprehensive Module are already covered by our EcoVadis questionnaire?

The official VS is accessible via Annexes to the Commission Delegated Regulation supplementing Directive 2013/34/EU

Example 1: VS §29 requires companies to disclose whether specific policies or future plans are in place across various environmental topics. Depending on the topics activated within your EcoVadis risk profile, this information can often be extracted directly from your questionnaire responses. Minor enhancements may be required, such as clarifying public access to policies or refining target definitions.

Example 2: VS §41 and §42 mandate the disclosure of several KPIs that directly overlap with EcoVadis metrics, such as recordable work-related accidents or average training hours per employee. Other key figures—such as workforce breakdown by contract type (fixed-term vs. permanent) under §40—are not explicitly requested in the EcoVadis questionnaire and must be gathered separately for VS compliance.

Depending on your activated criteria in EcoVadis, data quality, and questionnaire completeness, approximately one-third of the required VS data can be adopted directly or with minor adjustments.

Consequently, companies equipped with a high-quality EcoVadis submission possess a strong start for VS reporting. This allows them to advance their structured sustainability reporting while simultaneously boosting their score in subsequent EcoVadis assessments.

2. Synergies between the EcoVadis questionnaire and ESRS

Information

The European Sustainability Reporting Standards (ESRS) define the mandatory reporting framework for enterprises subject to the CSRD. CSRD reporting requirements apply to companies meeting two key criteria: more than 1,000 employees and a net turnover exceeding €450 million. The first reports are scheduled for publication in 2028, covering the 2027 financial year (though companies previously subject to the NFRD have already began CSRD reporting).

The EcoVadis questionnaire and the ESRS share a closely aligned management logic centered on policies, actions, targets, and metrics (PAT). They cover overlapping environmental, social, governance, and procurement topics, frequently drawing upon identical metrics, risk assessments, certifications, and supporting evidence (see Figure 1).

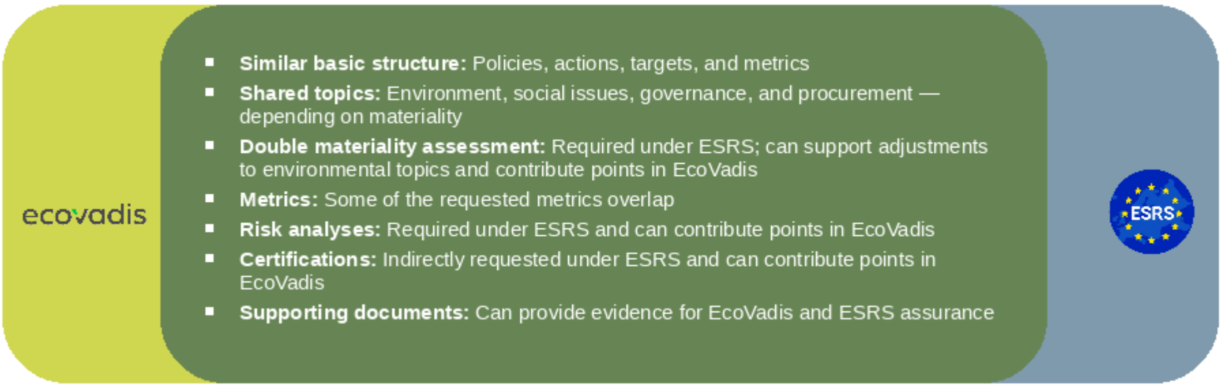

Figure 1: Key areas of potential overlap between EcoVadis and ESRS

Existing EcoVadis information can therefore serve as a structured starting point for ESRS preparation. Companies can use it to identify available content and supporting evidence, assess gaps and determine which information can be adapted for ESRS reporting. The remaining ESRS-specific disclosures must then be developed in line with the company's double materiality assessment, reporting scope and applicable disclosure requirements.

The double materiality assessment forms an especially powerful bridge between ESRS and EcoVadis. While mandatory under the ESRS, it can also help streamline the EcoVadis assessment depending on your specific profile and methodology. For instance, categories such as Water, Air Pollution, Product Use, Product End-of-Life, and Customer Health and Safety may be eligible for deactivation if the materiality assessment proves they are immaterial to your business. Utilizing these options helps harmonize your EcoVadis profile with the material topics identified for ESRS reporting.

Using the EcoVadis questionnaire as a data source can support ESRS reporting. The ESRS require company-specific disclosures based on impacts, risks and opportunities, as well as more extensive information on ESG governance in ESRS 2, financial risks and opportunities or a climate transition plan. EcoVadis should therefore be used as a structured starting point.

The Simplified ESRS are accessible via Annexes to the Commission Delegated Regulation amending Delegated Regulation (EU) 2023/2772

3. From separate requirements to ESG Management System

The insights gained from both VS and ESRS frameworks lead to a clear conclusion: EcoVadis assessments, sustainability reporting, and ad-hoc ESG inquiries should never be handled as isolated silos. The greatest long-term value lies in consolidating underlying data into a single, unified ESG management system where every component has a defined purpose:

- Strategy and responsibilities establish strategic direction, executive ownership, and organizational accountability.
- Policies and processes define how material ESG topics are governed and managed day-to-day.
- Actions translate corporate commitments into tangible implementation measures.
- KPIs and quantitative targets make sustainability performance and progress measurable.

Much of the same underlying ESG information may be needed for different purposes, including EcoVadis assessments, customer requests, sustainability reporting, corporate carbon footprints, regulatory requirements and financing or banking requests (see Figure 2 – for EcoVadis and VS Report). Companies that collect, document and maintain this information in a consistent and structured way can reduce duplicate work and save time and resources over the long term. This includes aligning organisational boundaries and reporting periods, applying consistent definitions and calculation methods, assigning clear data owners and maintaining supporting evidence.

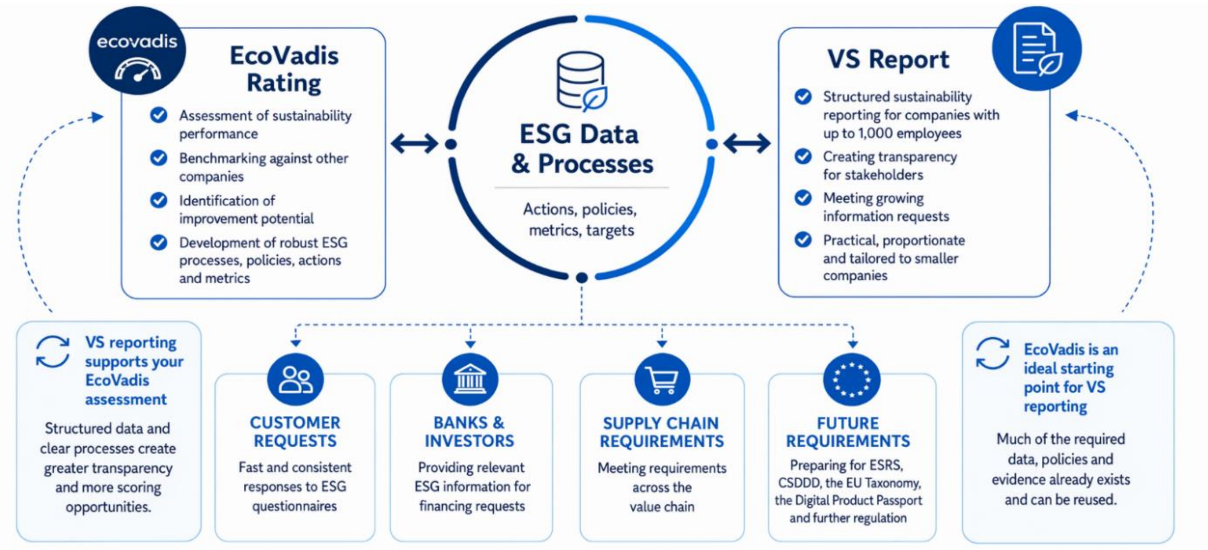

Figure 2: How EcoVadis and VS reporting can draw on a shared foundation of ESG data and processes.

Important note: Prior to reusing documentation, organizations must ensure that the organizational scope and reporting period match the requirements of both, VS/ESRS report and the specific legal entity evaluated by EcoVadis.

4. Support from DFGE

DFGE helps you unlock the full potential of these synergies. Leveraging our extensive consultancy experience and deep ESG expertise, we assist you in structuring your sustainability performance, repurposing existing data efficiently, driving measurable progress, and harmonizing your EcoVadis and reporting workflows.

Please feel free to contact us by email at info@dfge.de or by telephone on +49 8192-99733-20.

Sources

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[2] Misslinger, Johanna & Kotschenreuther, Johannes (2026): "Vorbereitung auf VS und ESRS: Was jetzt zu tun ist." DFGE, 28 May 2026. Vorbereitung auf VS und ESRS: Was jetzt zu tun ist - DFGE - Institute for Energy, Ecology and Economy

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Founded in 1999 as a spin-off of the technical University of Munich, the DFGE – Institute for Energy, Ecology and Economy provides consulting services in the field of sustainability. Our offer Sustainability Intelligence featuring calculation management and reporting solutions aims at bundling the effort of taking part in several sustainability/CSR standards and rankings like CDP, UNGC, EcoVadis or GRI. Our services are structured according to our ACCoRD scheme: Analyze, Collect, Compose, Review, and Document, to foster continuous improvement and collect reliable data. Our clients range from international companies (DAX and fortune 500) to SMEs. Our partners are key players in the domain (such as CDP and EcoVadis), and we constantly monitor the current trends and existing norms, to support the organizations with dedicated solutions.