Reporting in SmartTrackers

A guidebook for sustainability reporting within the SmartTrackers platform

Latest update: 19-1-2024

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Sustainability reporting in a nutshell

1. Get started with Measurements

Log into SmartTrackers and go to measurements. In the section named Gauges, fill in your sustainability data.

Tip! Don't do it alone; ask help from your company like your controllers!

2. Data approval

Submit for approval by another person in your company, you can choose who this is (usually your CFO or MD)! If everything looks good, submit for finalisation!

Tip! Make sure to attach proof to avoid your data entry from bouncing back.

3. Assessments

Make your way to Assessments, and fill out the questionnaire that is assigned to you.

Tip! Get help from your organisation again!

4. Target setting

Make your way to Targets. With the help of your management team, or another group, set your strategic targets based on your emissions from the year you need to report about.

5. Finish!

You did it! You have now filled in all the sustainability data that you need in SmartTrackers and you've set your sustainability targets!

Click [HERE] for a Step-by-step guide for reporting in SmartTrackers

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Content

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Assigning responsibilities

In order to increase organizational support and improve auditability of your sustainability programme, it is crucial to be clear on responsibilities.

We advise you to have a select group of people responsible on the strategic and group level (1-3). We call these people Sustainability Leads. They are tasked with doing a last check on the reported data, but also making group level reports and managing the sustainability programme.
Note: these are typically the *Administrator* on *Account* level

For every business unit (BU), you can assign a Sustainability Coordinator. This person is responsible for doing the first check on the reported data for their BU, but can also be tasked with more strategic sustainability decisions for their BU.

Lastly, there you can make people within the BU's responsible for entering data into SmartTrackers. This person is called a registrator in the software and can only register data on their own BU.

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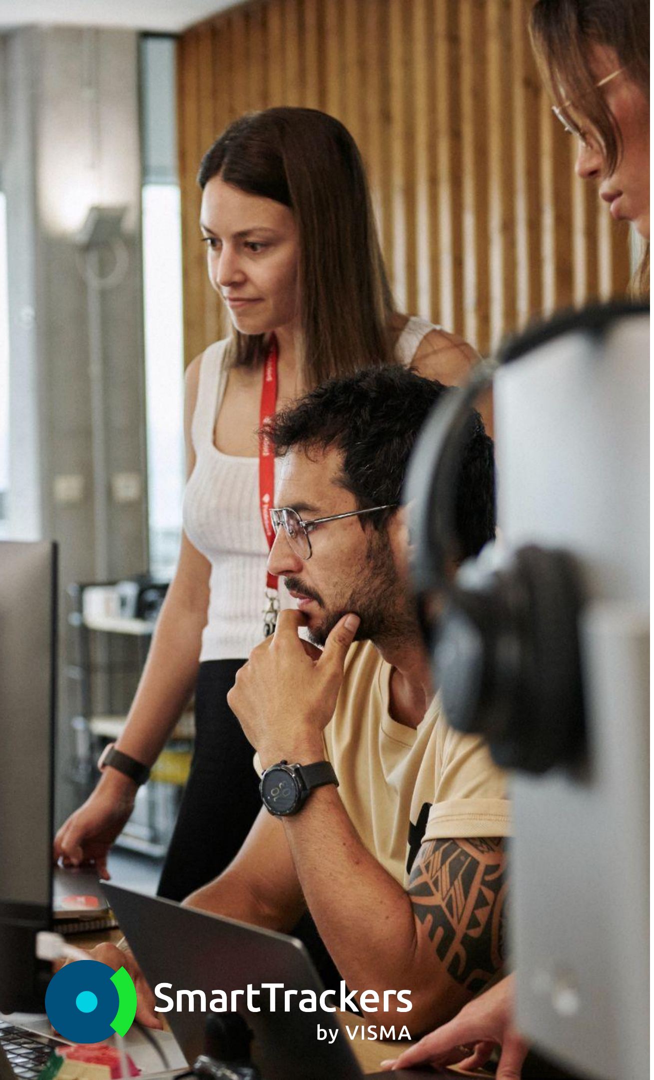
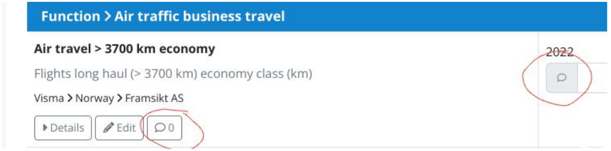


How to assign responsibilities to a colleague?

To assign the responsibility for a gauge or specific data point:

1. Follow steps 1-3 here
2. Click on the the speech bubble icon of the gauge that you want to assign to a colleague



3. Assign responsibility to a colleague by clicking on the "mention" icon on the right by finding the person in the list that opens up

4. Add a comment with an explanation, and a tag, such as "Action", to further explain what is expected of your colleague

NB! If the colleague that you want to assign a gauge to is not in the system, they have to be added / given the appropriate user rights by the person responsible.

Data entry & target setting in the SmartTrackers Measurements module

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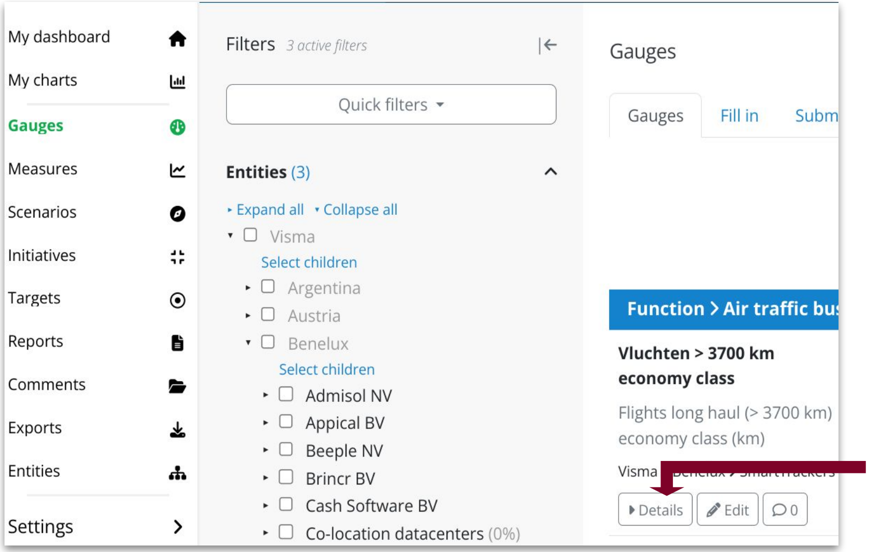
How to enter data in the SmartTrackers Measurements module?



1. Log in to SmartTrackers and choose Measurements
2. Select "Gauges" in the menu to the left
3. Find the company(-ies) that you are reporting for and click "Filter". You can create a quick filter and set it as the default view
4. Enter data for the correct period and in the correct unit
   Note: *Be sure to write the numbers in the correct format! See here for guidance*
5. Add evidence and/or an explanation via the speech bubble icon.

To assign responsibility to a colleague, follow the steps described here.

Click on "Details" for more information about the gauge, including formulas to use, emission factors used, units, etc.

For a more detailed description, see this support article.

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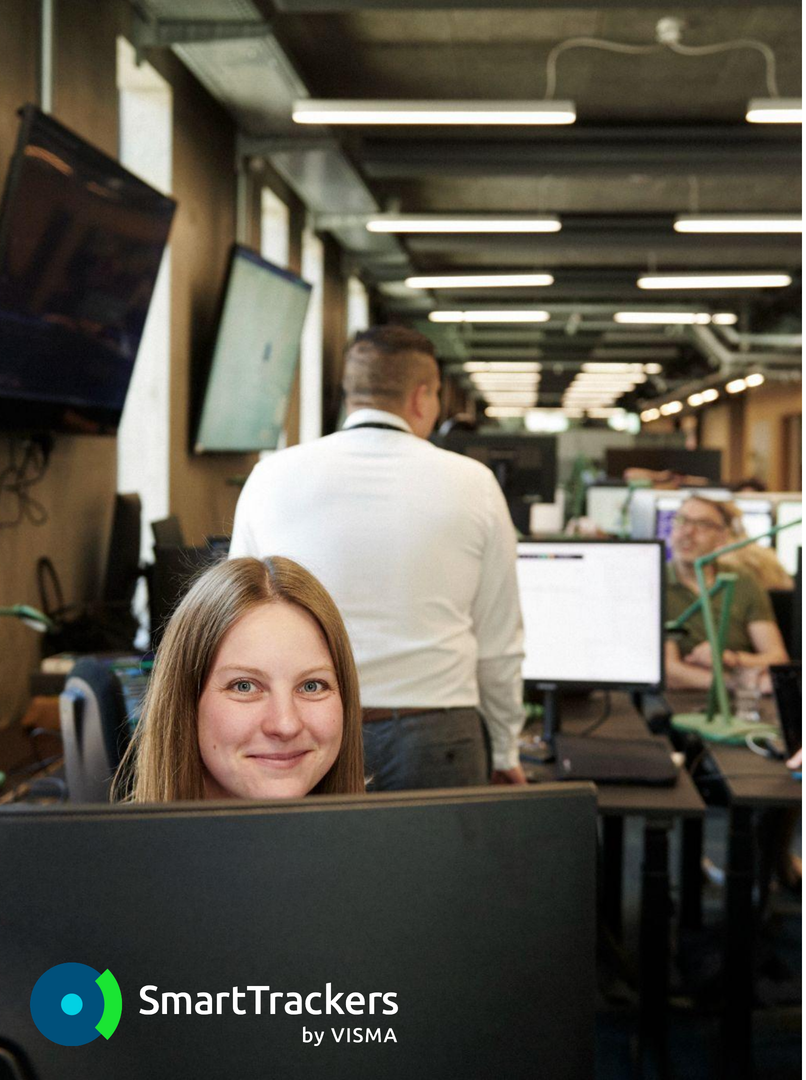


What to do if a gauge is missing?

If the right gauge is not available for you to report with (e.g. you have hydro energy in your office, but only gauges for wind and solar power are visible), you can add a new gauge like this:

1. Select "Gauges" in the menu to the left
2. Click on "Add new gauge" at the top-right corner
3. Select "Based on templates" (the template gauges will have the right settings). If you do not find a gauge in the regular gauge library, contact the SmartTrackers service desk (under the drop down menu at the far top-right corner of the page → "Ask the service desk")
4. Select the gauge(s) that you want to add and click on "Next step"
5. You can change the time from when you want the gauge to start and/or the time interval
6. In the next step (step 3), the gauges can be added directly for one or multiple organisational units
7. Finalise and save

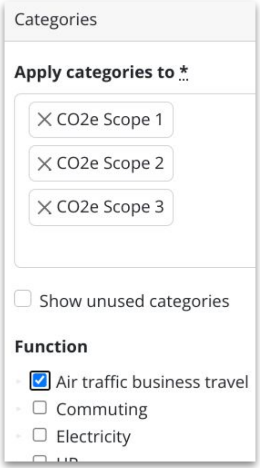
For a more detailed description, see this support article.

How to enter targets in SmartTrackers?

To set targets in SmartTrackers, follow the following steps:

1. Choose the Targets option from the menu in the left margin
2. Click on the Add button
3. Select the organisational unit to which an objective should be added
4. Choose the performance indicator on which to set a goal. To set carbon emission reduction targets, you can choose from a list of indicators you can set a target on. E.g. CO_2, CO_2 per FTE, CO_2 per revenue, and so on.
5. Select “Yes” under “Do you want to specify targets per category?” → select “Function” under the question “In which categories do you want to specify targets?”
6. Apply the targets to the categories “CO_2e Scope 1”, “CO_2e Scope 2”, “CO_2e Scope 3“ by selecting them in the left menu (see image to the right)
7. Select <u>all functions</u> for which you want to add a target (for this example only business travel by air is selected)

   (Guidance continued on the next page)



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8. Set the reference year to your baseline year.
9. Fill in the “For year” column – this is the year that the target is being set for. Click “Add year” to add more lines (i.e. new target years)
10. Fill in the % change for the time period “Reference year” to “For year” for each category. Yearly reduction can be indicated by the entering negative percentages. These percentages indicate the reductions compared to the reference year (see image below for example). Be realistic in what you will be able to achieve (e.g. for short-term developments) but remember to abide by the overall ambition levels of your company and remember that emission reductions demand commitment.
11. When targets have been entered for each function (in this case only air travel), click “Save”. The emissions for your company will be plotted according to your targets in a graph. The target setting in SmartTrackers is complete, well done! Now the work to realise your targets can begin!

Define your targets

For year	Reference year	Air traffic business travel (%)
2023	2022	-2
2024	2022	-7
2025	2022	-12
2030	2022	-30

+ Add year

Compliance in SmartTrackers Assessments

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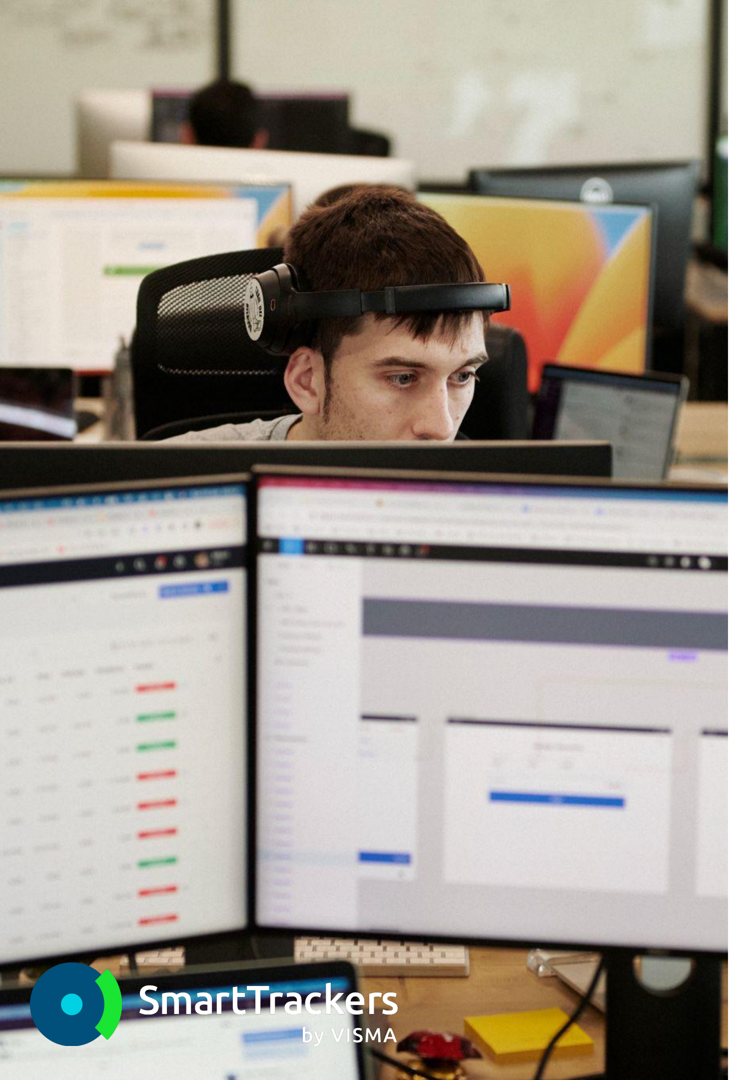
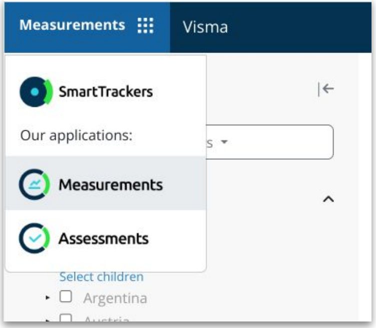


Using SmartTrackers Assessments

The Assessments module can be found by clicking on the 'nine dots' at the top-left of the page when logged in, and then selecting "Assessments".

SmartTrackers manages multiple Assessments, such as 5 different ISO's, the CSRD, CO2-Performance Ladder, Safety Culture Ladder and the ESG Self Scan. With these Assessments, you are able to prepare for your certification by answering requirements, performing self-assessments, internal audits and management review. You can work together with colleagues to make this process even more effective.

note: It is also an option to add your own qualitative assessments. This allows you to assess business units, suppliers or your customers. You can contact the service desk for more information on how to do this.



Process, scope & timeline

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What are the steps in the reporting process?

The reporting process

Reporting in SmartTrackers consists of a validation process with four steps, and three roles. This is to minimise errors and ensure the quality of the reported data.

The **Sustainability Coordinator** is responsible for filling in and submitting the (collected) data and providing necessary proof.

To validate the reported data and proofs, **a second person within the company** is responsible for approving the data.

The **Sustainability Lead** does a final check of the reported data.

For a more detailed description, see this support article.

1

Fill in the data

Responsible: Sustainability Coordinator

The Sustainability coordinator fills in the data in the field "Gauges" with the help of stakeholders in the company such as a controller.

Label in SmartTrackers: Concept

2

Submit the data

Responsible: Sustainability Coordinator

Once the data is entered and looks good, it is to be submitted for review and approval. Once submitted the fields are locked.

Label in SmartTrackers: Submitted

3

Approve the data submitted

Responsible: 2nd person within the reporting company

The approval of the submitted data is done by another person in the company. This can be the CFO or the person best fitted for it in your company. Inform your Sustainability Lead who this person should be.

Label in SmartTrackers: Approved

4

Finalise the data

Responsible: Sustainability Lead

Finally the data reported will be finalised and included in our reporting. Once finalised, it cannot be edited.

Label in SmartTrackers: Finalized

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We are a small company, how does this apply to us?

Reporting

For companies that are relatively small it is easy to think “we are only a few employees, this doesn’t apply to us”. On a bigger scale however, all business together have a significant impact. This is why it’s important that all companies that fall under an umbrella report the required data.

We don’t have the same resources as the larger companies, are we still required to set targets?

Yes, all companies are required to set targets for their own operations. The targets should be relevant and based on the company’s impacts, meaning that the process of setting, implementing and achieving targets tends to be a lot faster and easier, the smaller the company. The main purpose of target setting is to ensure that we reduce our emissions. Only together can you achieve group targets, so everyone’s contribution is essential!

How can we benefit from this?

There are several potential benefits that companies can gain from reporting sustainability data and setting reduction targets:

- Your data is included in the overall sustainability report, which you can brag about to your stakeholders
- Emission reductions often go hand in hand with efficiency measures and cost reductions.
- Win and keep customers: customers are increasingly expecting their suppliers to prioritise sustainability. Having targets in place and demonstrating your progress can help gain the trust of existing and potential customers
- Attract and retain talent
- Capitalise on the new market opportunities the ESG movement brings: without measuring progress yourself, it’s difficult to build trust among your stakeholders on ESG topics
- Stay compliant with a growing number of ESG regulations

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Creating reports and charts in SmartTrackers

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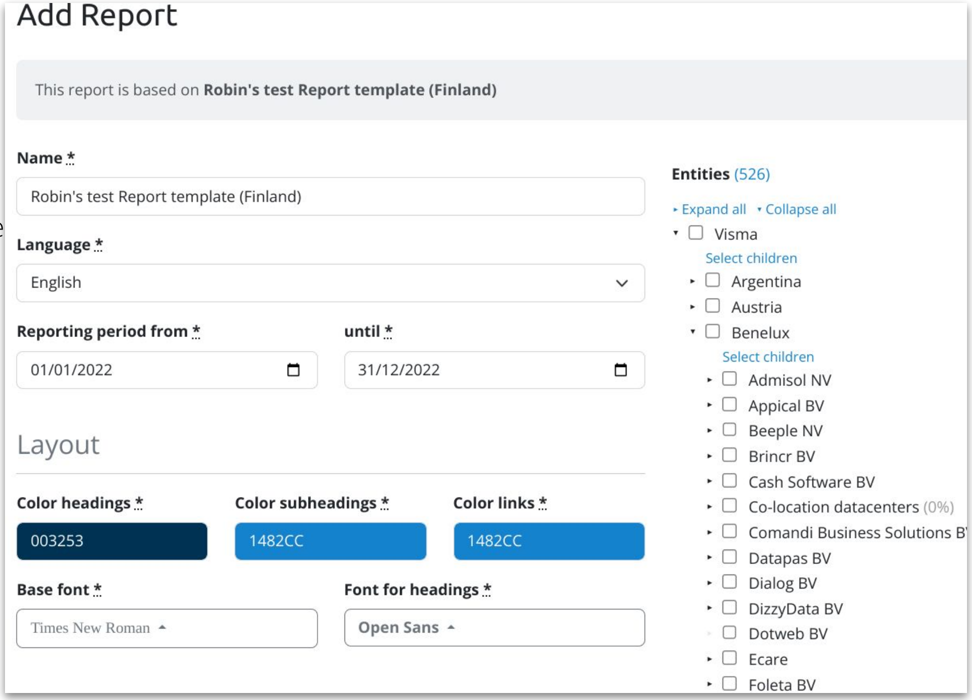
How to create and export reports in SmartTrackers?

1. Select “Reports” in the menu to the left
2. Click on “+Add”
3. Select a report template
4. Give the report a descriptive name
5. Select the time period that you want the report to cover
6. Select the entity/entities that you want to include in the scope of the report
7. Click “Save” at the bottom of the page
8. The report is created. You can edit the content by hovering over the graphs and clicking on the “pen” icon, or add new elements by clicking the “+” symbol between the elements of the report

It is also possible to create your own reports by following steps 1–2 and selecting “Blank” in step 3.

When you are satisfied with your report, you can download it as a pdf.



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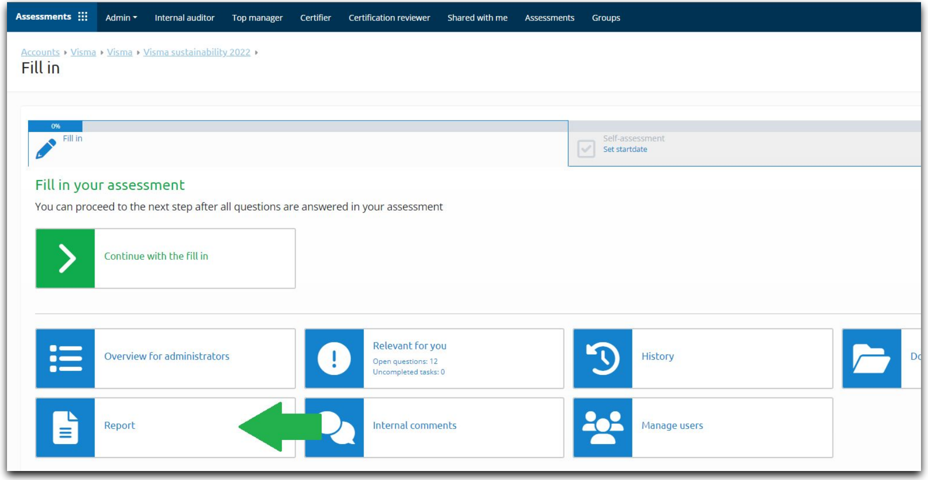
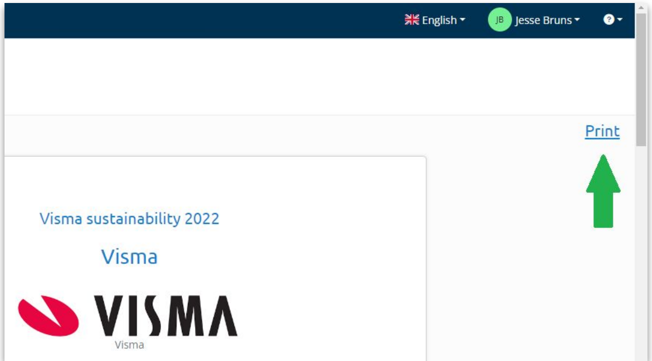
How to create and export an Assessment report?

In order to create an assessment report, you

1. Log into the SmartTrackers [Assessments module]
2. Click on the filled-in assessments
3. Click 'report'
4. To export the assessment and download the report in pdf, click 'print' at the top right of the report.

NB! The assessments module will be made available at a later stage.





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How to create charts using "My charts"

On the "My charts" page you may place data visualisations that you find important. The dashboard is personal, which means that the charts are only shown under your user profile. Charts may be useful to get a quick overview for your most important topics. Alternatively, creating a report may be more effective if you wish to share the data and use ready-made templates.

To create charts for yourself,

1. Go to the tab 'My Charts' in the SmartTrackers Measurements module
2. Create a chart by clicking 'Add' in the top right corner
3. Select the topic that you want visualised and click 'Save'
4. Click 'Configure chart' to change how the information is displayed

You can download the chart as a PDF or image by clicking on the three dotted lines in the upper right corner of the chart.

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Reporting in SmartTrackers

Step-by-step guide

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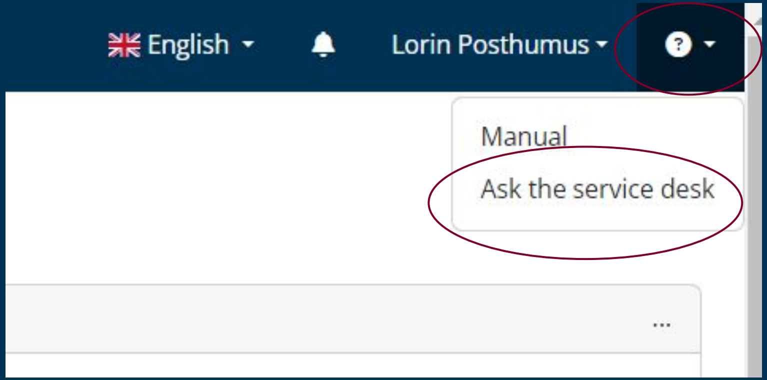
Tips for the most common reporting subjects

The next slides have tips and information for reporting on what we know to be a selection of the most common reporting subjects.

If you do not find the reporting subject that is important to you and the tips and information in the other slides do not help you either, you can always contact our service desk. They are happy to help!

You can find them underneath the question mark in the top right corner of your screen.



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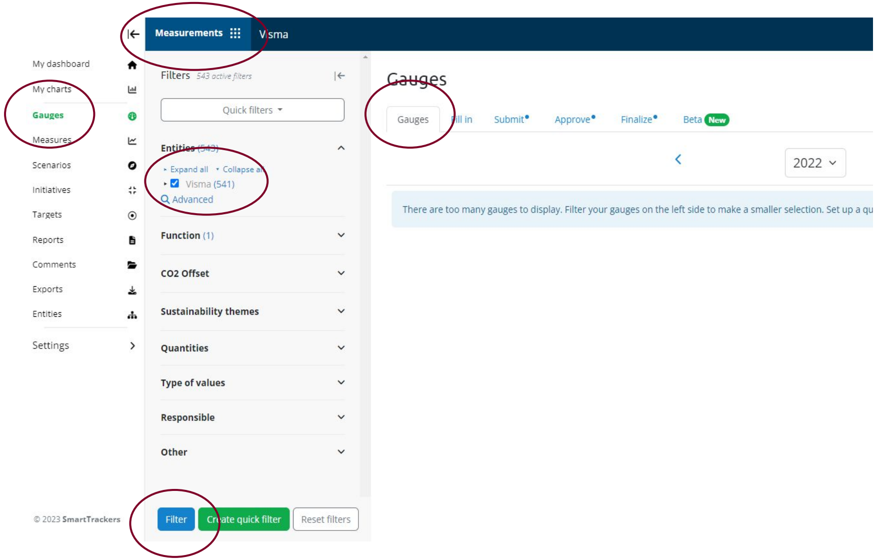
How to begin reporting – data entry

Get started

1. Log in to SmartTrackers and choose Measurements
2. Select “Gauges” in the menu to the left
3. Find the company(-ies) that you are reporting for and click “Filter”. You can create a quick filter and set it as the default view



Tip! We see that those are most efficient divide the reporting in two steps

1. Log into SmartTrackers in due time before the reporting deadline to see what questions you can answer yourself – and what questions you need input on from your finance, IT and HR colleagues
   a. Book the meeting or send that colleague an email to obtain the data
2. Set aside 1 hour to complete the reporting, preferably in the morning when most people are at their best, after breakfast :)

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Writing numbers: two ways

Numbers are written in different ways in different countries. In SmartTrackers there are two ways you can write them down, depending on the language you've selected. Pay attention to whether you need to use the British or European way:

Example gauge	Company fact	British numbers	European numbers	Explanation
Revenue (million EUR)	"We earned 6 and a half million euros last period."	6.5	6,5 6,500	European numbers use commas instead of dots. British uses dots instead of commas.
Air travel > 3700 km economy	"We flew 42,458 kilometers in long-haul flights."	42,458 OR 42458	42.458 42 458	British uses a comma for the thousands separator, European uses a space or period.

Also:

→ It depends on your language settings which numbering system you have to use.

→ Always double-check the unit of measurement. Is the gauge asking for liters, kilometers, or something else?

→ Make sure to put 0 in all fields where you have no data.

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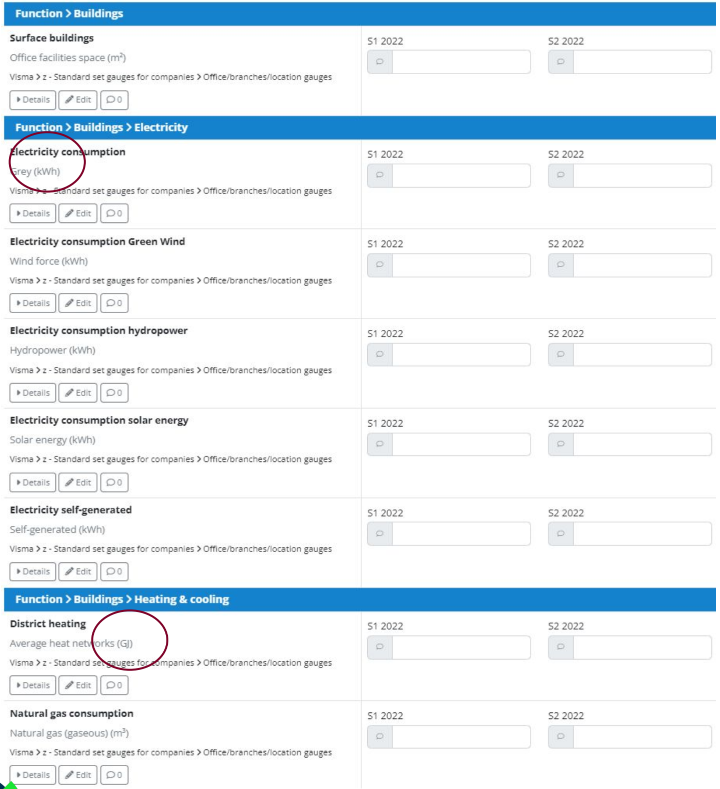
Office Building data



1. Include the total sqm2 your company is using
2. If you are not on any kind of "100% green energy" agreement (if you don't know, your landlord probably does), then you will use the gauge called Electricity consumption Grey (kWh) and put 0 in the others. Include the total amount of kWh used by <u>your company at the location in question</u>.
   a. If you're in a shared office and you only know the total energy (kWh) of the entire office location, and you only use 50% of it, then simply calculate 50% of the total and enter it in the field.
3. If you (or landlord) buys renewable energy (that is great!), then fill in your number in Green Wind, Hydropower, Solar or Self-generated energy according to the same principle as outlined above. Remember to attach <u>proof</u> if you do this!
4. Some companies also make use of district heating or natural gas, check your invoice from the power company and include data. If not simply set 0.
   a. NOTE! Be aware of what unit you are reporting the data in! You can always change the unit via the edit button if no data has been entered for that gauge.

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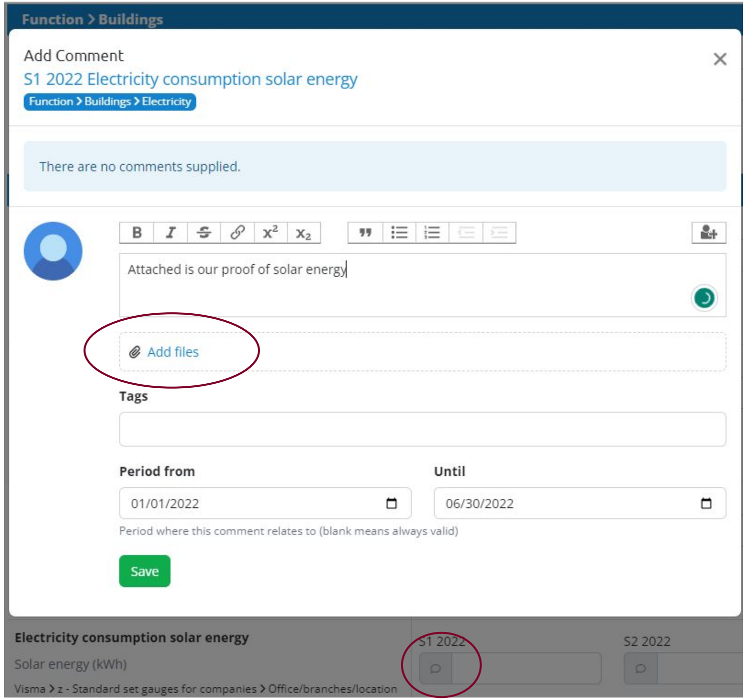
How to include Proof – example office building



Remember to ALWAYS include proof in the form of an invoice or a certificate. Do this via the comment bubble right next to the field where you type the data.

As a rule of thumb, always include proof when reporting in SmartTrackers. This includes if you have used any assumptions or calculations, please include an explanation of them.

We also ask that if you have uncertainties in your data, e.g. if you have converted to distance from spend or have made some substantial assumptions, you click on the Tags field and add the tag called "Uncertainties".

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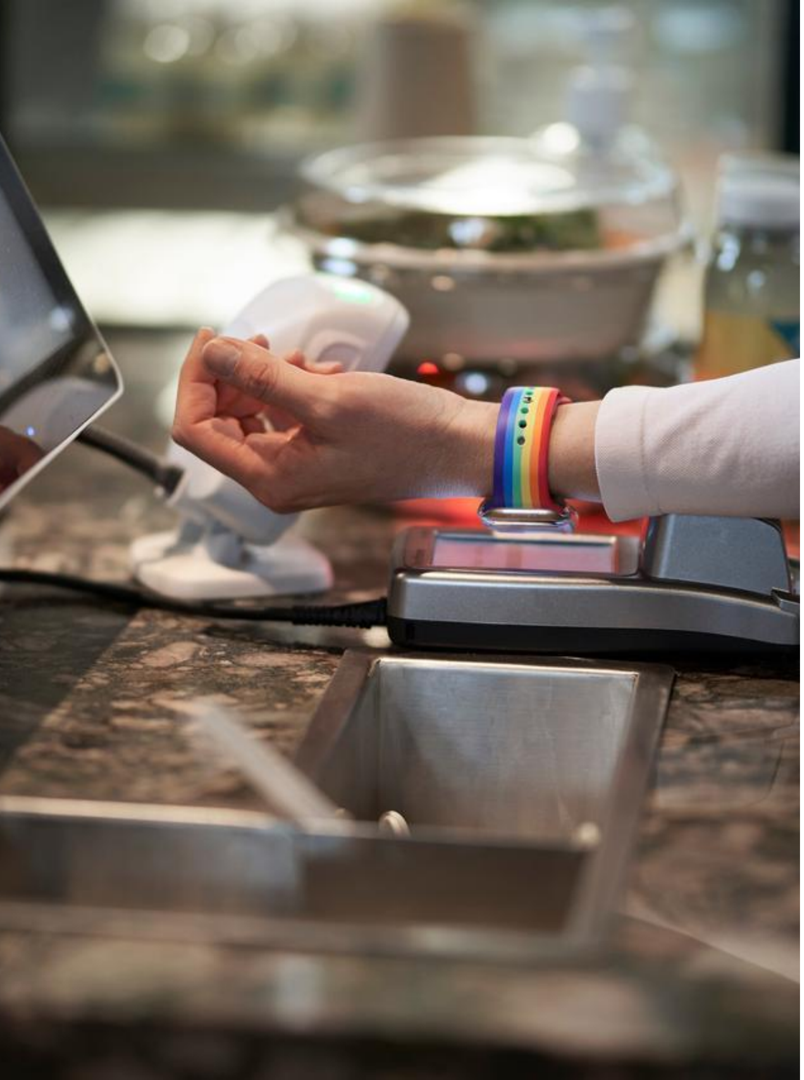


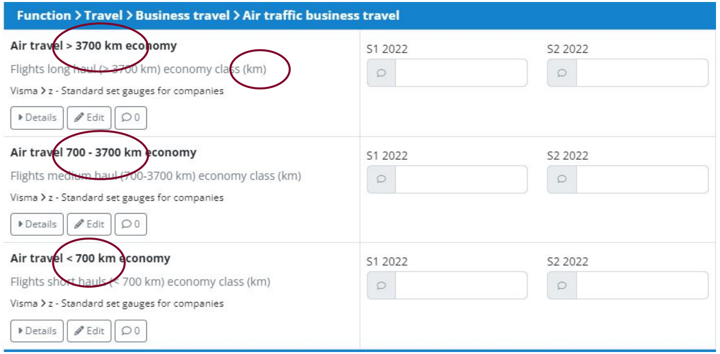
CO2-footprint Scope 3

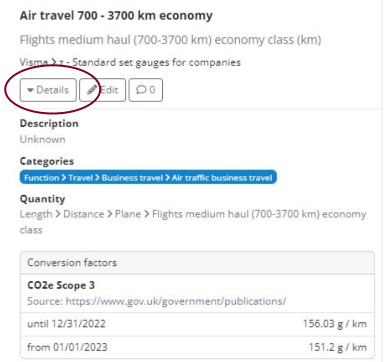
Scope 3, especially procurement, can be a difficult subject to tackle. We would advise you to:

1. Select your biggest suppliers based on spend. Preferably, your total spend with these (top 5?) suppliers is >50% of your total spend.
2. Ask them for CO2e-footprints or LCA's of their products and/or services and add those to Measurements and your CO2-footprints.
3. If your suppliers do not deliver footprints or LCA's, you can make estimations based on market averages. Google or the service desk can help you with this.
4. If you only have spend data, you might use spend based emissions factors. Ask the service desk to help you with this

Note: Spend based factors are notoriously unreliable and can only be used to give a rough estimate of your CO2e-footprint for procurement.

Air Travel





1. Report the distance travelled under the distance option that represents the most typical air travel of the company (short haul, medium haul or long haul flights)
   a. Click on "Details" for more information about the conversion factors
2. Add a comment to the reported data (via the speech bubble icon) to provide proof.
3. Click "Save"

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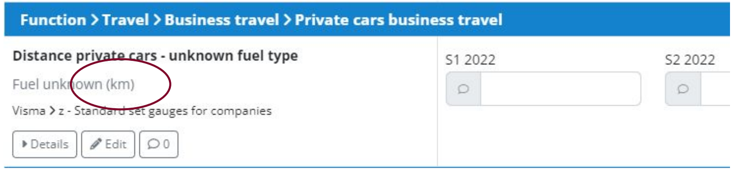
Travel – Private cars used for business travel



We ask you to report on the exact distance travelled wherever possible:

1. It is common practice to reimburse employees for fuel used when they make use of their private cars to travel as part of their work.
   a. If you have an overview of the total amount of km your company has compensated for usage of private cars by employees, please include the total amount of km traveled.
   b. If your company does not rely on usage of private cars, enter 0 and add a comment (via the speech bubble icon) explaining this

   TIP: Click on "Details" for more information about the conversion factors

2. Click "Save"

Note! To report on company-owned cars, or leased cars, see this slide, which is dedicated to reporting on these.

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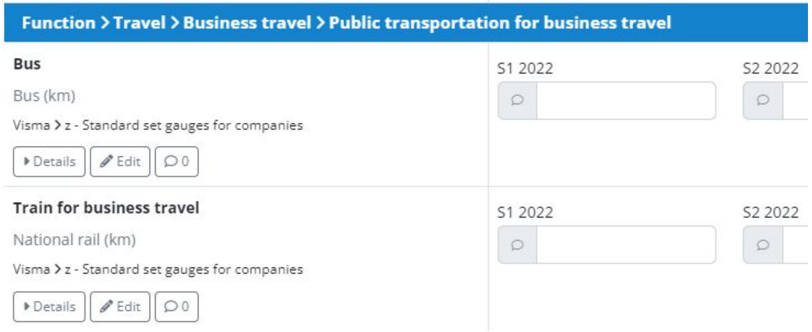
Travel – Public transportation for business travel



1. **If you already have data for train and bus travel, great! Kindly include the distance (km) traveled by each mode of transport**
    a. If there was no travel using public transport during the reporting period, enter 0 and add a comment to the reported data (via the speech bubble icon) explaining this
    b. Add a screenshot or upload a report from the data source that you are basing the reported data on
2. **If you don't have such an overview, enter 0 and**
    a. Add a comment to the reported data (via the speech bubble icon) with the following information:
        - A mention that data is missing
    b. Click "Save"

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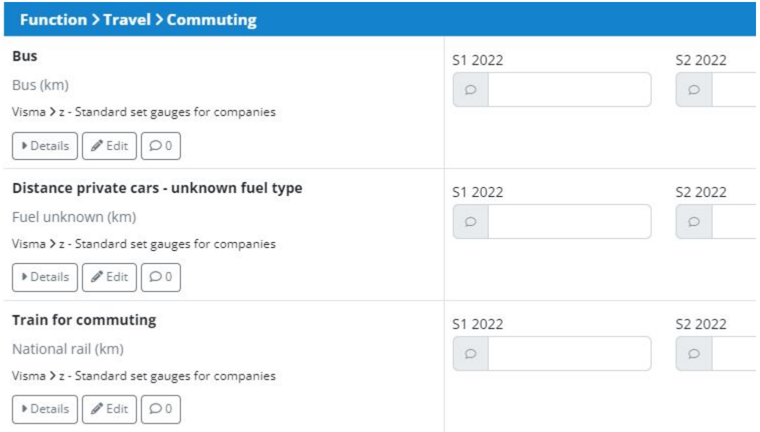
Travel – Commuting



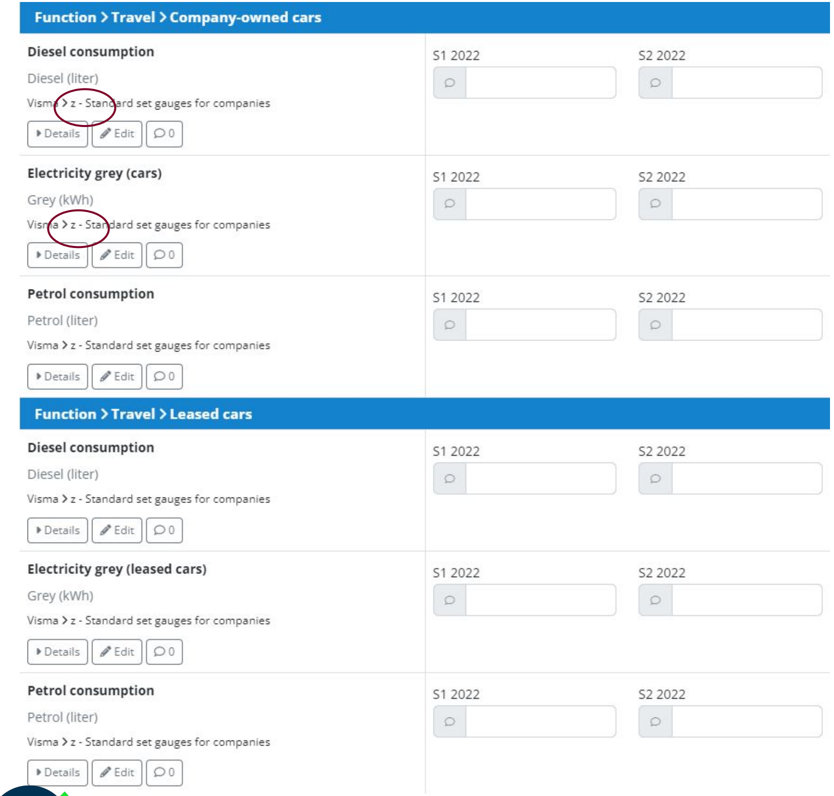
The total emissions related to your commuting to and from work constitute a substantial number. However, we recognise that this can be difficult to measure, and that it is one of the data points that may seem a bit overwhelming. That said, we also see that **authorities are imposing legislation** to force companies to report on commuting due to the substantial emissions from this category. So, in order to ensure a pragmatic start, please choose between two options:

a. Estimate the commuting distance for each mode of travel. This can be done by collecting data (e.g. through a survey) regarding
   i. the average distance from your employees' home to work
   ii. how the employees get to work
   iii. how often they go (e.g. on average in a week)

   Collecting this data once a year and combining this info will at least get you close to the truth.

b. If you don't have the time for it this time around, prepare for sending out such a survey during the upcoming year and simply put 0 this time.
   i. Click "Save"

Travel – Company owned cars and lease cars



1. If your company does not own or use lease cars, simply
   a. enter zero on these data fields, and
   b. Add a comment to the reported data (via the speech bubble icon) stating that you do not own company cars / use lease cars
2. If your company either owns cars or leases cars, enter the amount (**liters or kWh**) used to fuel such cars.
   a. If you have such an overview, please include the total amount of liters of diesel, kWh for electric cars, or liters of petrol.
   b. For company-owned and leased cars, you arIf you only have the total amount of EUR spent on fuel, a gauge for distance travelled will have to be added (ask the help desk or your Sustainability Lead for help with this) and follow steps 1c-4 on this slide!
      i. *Note! The expectation is that data regarding company-owned and leased cars is available, so using option 2b should be a last resort.*

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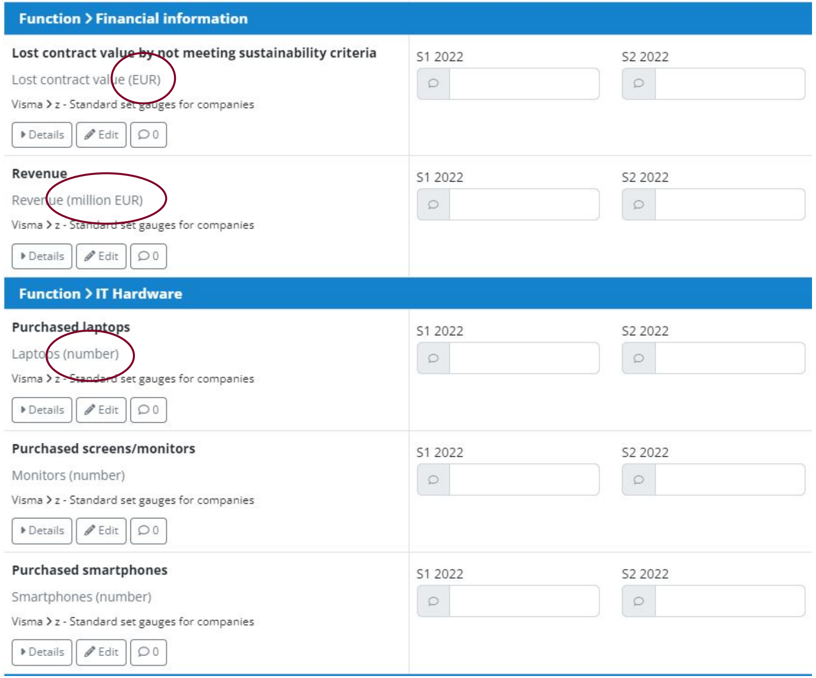
Financial information and IT hardware



1. Has your company lost any business (contracts, tenders, etc.) during the past year due to a sustainability requirement that the customer claim is not met? If not, simply put 0.
   a. Note! (EUR)
2. Report your company's revenue for the period.
   a. Note!
      Be aware of the unit (mEUR, i.e. million EUR, or EUR)
3. Please include the number of purchased laptops, screens and mobile phones. A good tip could be to ask your IT manager or financial function. If you use a procurement tool such as Foxway, the data can be found there.
   a. Note! (Number)

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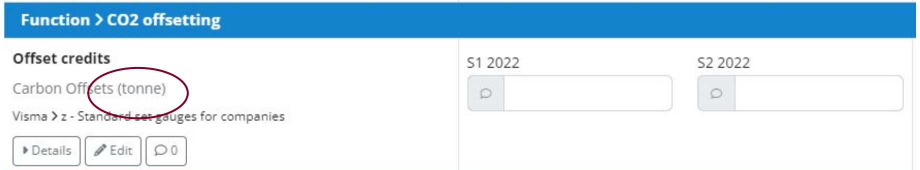
CO2 offsetting

1. If your company has done any CO2 offsetting, and you have an overview of such efforts, for instance purchased CO2 offsetting credits, we kindly ask you to include the **tons of CO2** offsetted.

2. If not, simply put 0.

3. Always remember to add proof, and observe that we report in tonnes of cO2.
4. Add a comment explaining how the offsetting has been done (e.g. through which provider, what type of emissions removal)



FAQ and Special cases

How to report on energy data?

At Visma, we use energy emission factors that take the local energy grid mix for each country into account.

Green energy

When filling in grey vs green electricity, only energy that has been purchased through a **renewable energy contract/certificate** may be reported as renewable/green, and the **certificate must be added as proof**.

Grey Energy

Any other energy is to be considered grey, regardless of the energy mix of the country.

For detailed step-by-step guidance on energy reporting, see this slide.

Note! When reporting on office data, such as energy, include the total amount of kWh **used by your company at the location in question**.

SmartTrackers by VISMA

How to deal with organisational changes during the reporting period?

Organisational changes are a natural part of business from time to time, but these changes may have an impact on how sustainability data is reported. Companies are responsible for ensuring that the organisational structure for their own business is correctly implemented in SmartTrackers. If organisational changes influence the sustainability data or the reporting in any way, please inform the Sustainability Lead for your country or region well in advance, so that the changes are correctly reflected in the reporting going forward. Extraordinary organisational changes can always be dealt with case by case.

SmartTrackers by VISMA

What do we do with topics/gauges that are not relevant to my company?

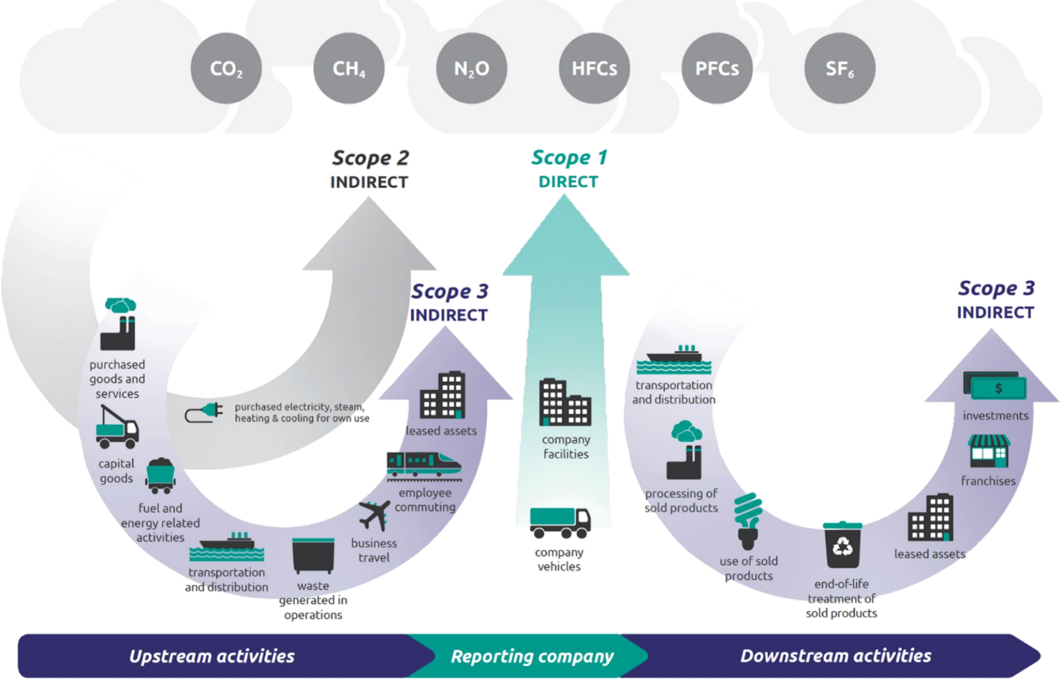
Each reporting unit is responsible for ensuring that the data reported is representative and complete. This means that it is important that each company is aware of which emissions that are included and excluded in their emission calculations. The GHG Protocol is the standard used for emission reporting (see image). The reporting entity should therefore make an assessment of the completeness of the data.

If a gauge is deemed irrelevant to your company from both a short- and long-term perspective, do the following:

1. Enter 0 for that gauge (more information on how to report available here)
2. Add an explanation via the speech bubble icon why you consider this to be out of scope for you

Based on the inputs received, the gauge may be deleted for your company going forward.

An overview of the emission categories of the GHG Protocol – for complete emissions reporting, all (material) categories should be included:



SmartTrackers by VISMA

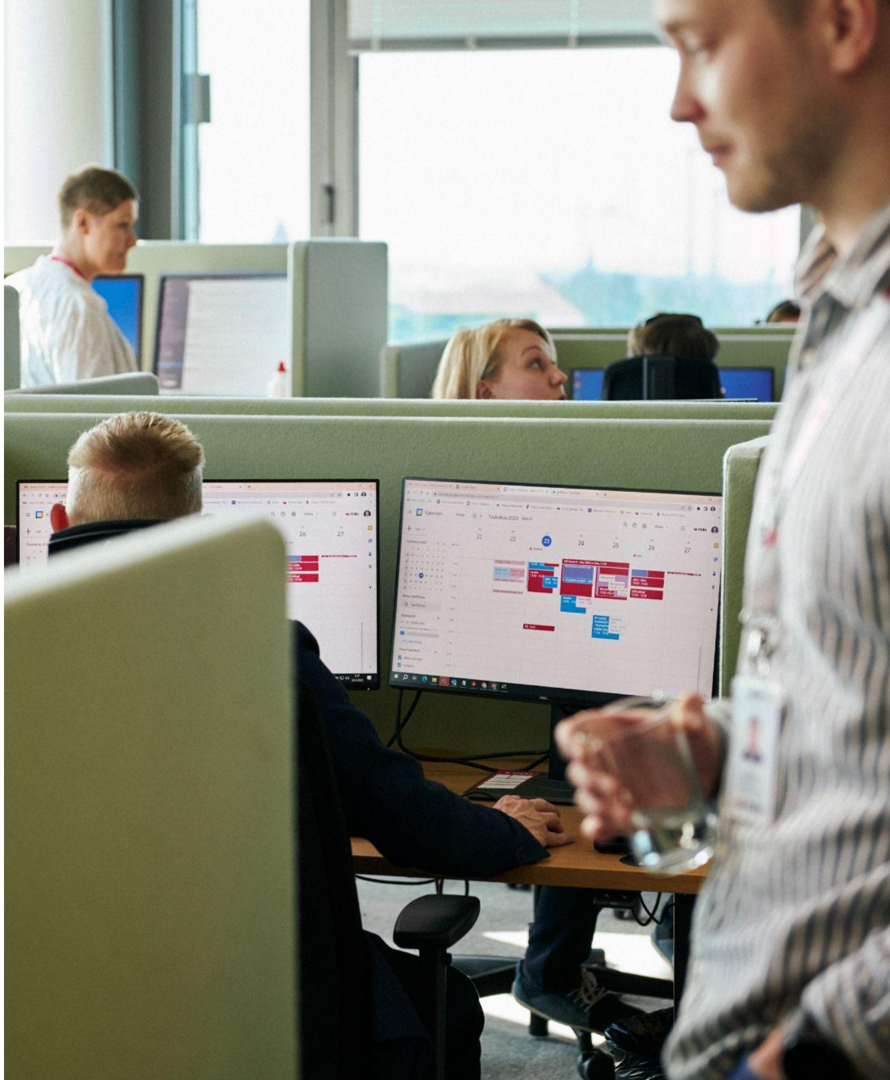
How to report on (office) surface area

During a reporting period there may be changes to the (office) surface area used by the company. In this case, report the average office size for the entire year.

What a weighted calculation looks like:

*Let's say you had 3 months in an office of 100 square metres and 9 months in an office of 200 square metres. Then you should calculate 3/12*100 + 9/12*200 = 175 sqm, where 175 sqm is your annual average.*

If there are larger changes in office surface area, another option is to contact your Sustainability Lead to change the time interval of the reported data for that period. For example, by reporting on a quarterly or even monthly basis, you can include information about the timing of the change in the reported data.



How to report on leased assets?

As a general principle, the entity that is in **control of the asset**, i.e. using the asset and paying for its use, should include the related activity / emissions in the scope of their own reporting.

For reporting on **lease cars** there is a separate gauge in SmartTrackers to use.

For **other leased assets**, if it's part of your scope of reporting based on the general principle above. Include it in your data as you would with owned assets.

If you are uncertain, contact your Sustainability Lead.

Further information

For information and questions regarding the use of SmartTrackers, please contact the **SmartTrackers service desk** (available in the menu under the question mark at the top right of the page when logged in to SmartTrackers).