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(SAME CONTENT AS FOR SRB 29 NOVEMBER 2023)

VALUE CHAIN IMPLICATIONS OF THE LSME AND VSME ED

THE CONTENT OF THIS PAPER REFLECTS THE STATUS OF EFRAG DECISION MAKING AS OF THE 17 NOVEMBER 2023. ITS CONTENT IS GOING TO BE THE SUBJECT OF SPECIFIC INVESTIGATION DURING THE CONSULTATION, BEFORE A FINAL APPROACH IS DEFINED FOR THE FINAL STANDARDS.

Value chain cap - legal concept

- 1 Under the provisions of the Corporate Sustainability Responsibility Directive (CSRD), the ESRS for large undertakings (ESRS Set 1 issued as delegated act in July 2023) shall not specify disclosures that would require reporting undertakings to obtain information from small and medium-sized undertakings (SMEs) in their value chain that exceeds the information to be disclosed pursuant to the LSME ESRS (art 29b 4).
- 2 We refer to this as the 'value chain cap', i.e., the disclosures in LSME ESRS determine what is the maximum detail of information that large undertakings can collect from SMEs in their value chain, in order to prepare their ESRS sustainability statement.
- 3 While the vast majority of the SMEs in the value chain of the undertakings in the scope of ESRS Set 1 are not in scope of LSME, from a legal perspective the standard setting process cannot deviate from the limitation introduced by the legislators in the CSRD (i.e., LSME ESRS, and not Voluntary SME standard-VSME, is setting the legal cap).

How has the value chain cap been implemented in LSME ED?

- 4 LSME has been developed pursuing a systematic simplification of the content of ESRS Set 1, while achieving an acceptable trade-off between proportionality and investors' needs¹. This reflects the fact that the CSRD indicates a subset of the reporting objectives of the ESRS Set 1, as minimum content for this standard.
- 5 In this context, the content of the ESRS Set 1 has been deeply scrutinised during the drafting of LSME to achieve the maximum level of simplification, while providing a reporting that is able to meet the needs of LSME investors. In a second step, the resulting potential losses of information in the value chain dimension of Set 1 preparers have been considered.
- 6 No datapoints in LSME has been added solely with the purpose of preserving the value chain information of Set 1 reporters, as all the datapoints covering the value chain (as illustrated below) are needed to meet the investors' needs.

How does this relate to VSME ESRS?

- 7 The Q&A issued by the European Commission accompanying the ESRS Delegated Act indicates that some non-listed SMEs, which are not subject to any sustainability reporting requirements under the Accounting Directive (Directive 2013/34/EU) as amended by CSRD may nevertheless receive requests for sustainability information from customers, banks, investors or other stakeholders. *EFRAG is therefore also developing simpler, voluntary standard for use by non-listed SMEs (VSME). VSME intends to enable non-listed SMEs to respond to request for sustainability information in an efficient and proportionate manner, and so facilitate their participation in the transition to a sustainable economy.*
- 8 In addition, the EC SME Relief Package of September 2023 refers to VSME as a *measure to support SMEs in accessing sustainable finance.*
- 9 As a result of this mandate, the objective of VSME ESRS is to provide non-listed micro-, small- and medium-sized undertakings (SMEs) with a simple reporting tool to start their sustainability journey and monitor their sustainability performance, while responding to the growing request of sustainability data from business partners (which includes financial institutions) that are triggered either by Set 1 ESRS reporting obligations or to manage their sustainability risks and

¹ Recital 21 of the CSRD: LSME is expected to support the availability of sustainability information by listed SMEs and in this way avoid discrimination against such entities on the part of financial market participants. In addition, LSME is expected to ensure the availability of SFDR PAI and Taxonomy disclosures.

pledges in the lending and investment portfolios (financial institutions) or in the supply chain (other business partners).

- 10 The ambition is for VSME to become a common point of reference for lenders, investors and corporate counterparts in value chain when they define their ESG data requests to SMEs. Concretely this means that, based on market acceptance, VSME is expected to de facto limit current multiple ESG data requests that would represent an important burden for SMEs, by replacing the various, multiple and uncoordinated ESG questionnaires.

How value chain datapoints of ESRS Set 1 are addressed in LSME and VSME ED ?

- 11 During the elaboration of the two SME standards extensive discussions have taken place regarding the determination of the value chain cap and the need for proportionality, under an appropriate compromise between the expectations expressed at one and the same time by SME preparers and by users of SME information (large undertakings, financial institutions, other SMEs...). Part of the discussions focussed upon the so-called « trickle down » effect which crystallises a concern related to Set 1 reporting entities requesting excessive information from SMEs in their value chain.
- 12 In order to assess the situation prior to the adoption of the LSME and VSME standards and to support the collection of feedback in the public consultation, the table below provides a detailed analysis of datapoints in ESRS Set1 that have a value chain dimension (see draft EFRAG IG -2 - Value Chain Implementation Guidance - refer to the papers for SRB on 15 November 2023) with reference to the « trickle down » effect under two complementary perspectives:
 - (a) Perspective 1: focusing on the potential burden for SME suppliers that is due to data requests for ESRS reporting from Set 1 preparers, this perspective looks at what are the corresponding datapoints in LSME (which establish the value chain cap) and in VSME and how proportionate they are. This perspective covers the trickle-down effect recognised and rationalised by the standards and takes account of the Set 1 provisions and guidance regarding the preparation of value chain related information (in particular in relation to the collection of data and the use of secondary data such as proxies, statistics and estimates).
 - (b) Perspective 2: focusing on the correspondence between value chain datapoints in Set 1 and in LSME/VSME, this perspective looks at whether

LSME ESRS and VSME ESRS Approach to Value chain cap

and to what extent there could be potential (additional) trickle-down effect on SMEs that would derive from data not covered by the disclosure requirements already introduced in the LSME and VSME (under one of the three modules for VSME).

- 13 The table below (page 5) also illustrates the specific users' need that justify the respective datapoints in LSME and VSME².
- 14 As a reminder, the guiding principle in developing both standards has been to simplify as much as possible the content, while maintaining the datapoints that are necessary to meet the users' needs (i.e. the users of the LSME or VSME reports). It must also be borne in mind that both standards have been drafted under a sector-agnostic approach and that specific sectorial perspectives, as well as supply chain management policies or labels or data platforms developed by certain groups of undertakings (referred to below as « specific arrangements ») may introduce specific requirements which are not covered by the analysis below.
- 15 The table refers to the content of LSME and VSME ED uploaded for discussion in the SRB meeting on 24 October 2023.

² For financial market participants, an additional information need arises in relation to the obligations stemming from Article 8 Taxonomy Disclosure (Regulation 2020/852). Such disclosure is limited to own operations and does not extend to suppliers and value chain. Undertakings in scope of the CSRD are also obliged to prepare their own Article 8 Disclosure and will include it in their ESRS Sustainability statement (both for Set 1 and LSME preparers). The requirement to prepare such disclosure stems from Regulation 2020/852 and not from ESRS in isolation. Non-listed SMEs are excluded from the scope of the Regulation 2020/852. VSME does not include this disclosure, as on the basis of feedback received so far, this disclosure is too complex for a general (sector agnostic) data set. This will be covered by a specific question in the consultation.

Value chain datapoint in ESRS Set 1	LSME	VSME
<p>1.</p> <p>Material impacts and risks and their interaction with strategy and business model (SBM-3)</p> <p>Processes to identify and assess material impacts and risks (IRO-1)</p>	<p>Conclusion: no undue effect on SMEs expected from ESRS reporting</p> <ul style="list-style-type: none"> • Perspective 1: since Set 1 preparers will generally use sectoral data instead of collecting direct data • Perspective 2: since covered by LSME disclosures <p>Disclosures in LSME: SBM-3 and IR-1</p> <p>Users' needs (looking at the users of the LSME report) Eliminating from LSME for simplification purposes the dimension of the value chain from this DR was considered not compatible with serving LSME investors' needs. At the same time, keeping the value chain coverage in these two disclosures allows Set 1 preparers to request information to their suppliers, when: - running the materiality assessment and disclosing on the process (IR-1)</p>	<p>Conclusion: Same as per LSME.</p> <p>Disclosures in VSME: Narrative Module</p> <ul style="list-style-type: none"> • N 1 - Strategy: business model and sustainability related initiatives • N-2 Disclosure N 2 - Material sustainability matters • N-3 Management of material sustainability matters <p>Users' needs (looking at the users of the VSME report) These disclosures cover also value chain. This reflects the necessity to keep the definition of 'impacts' aligned with the definition used in Set 1 (which also cover value chain) and avoid the request of additional data outside VSME.</p>

Value chain datapoint in ESRS Set 1	LSME	VSME
	<p>- reporting whether the undertaking is involved with the negative or positive impact through its activities or because of its business relationships (SBM-3)</p> <p>These two DRs related to assessment of material impacts, risks and opportunities are an essential element of the reporting, in line with the definition of impacts in the CSRD, GRI and international instruments of due diligence, as well as with the users' needs (both users of information of Set 1 preparers and users of information of LSME preparers).</p> <p><u>Perspective 1</u> When looking at the consequences for SMEs that are suppliers of Set 1 undertakings, the materiality assessment on the upstream value chain may be validly conducted without necessarily collecting direct information from specific SME suppliers. In fact, Set 1 undertakings will typically conduct the assessment using average regional or sector data to characterise the areas of potential impacts and risks associated with their value chain. Therefore, ESRS reporting of these disclosures is not expected to result in significant trickle-down effect on SMEs, in isolation from other considerations such as business or sustainability due diligence processes.</p> <p><u>Perspective 2</u> ESRS reporting of these disclosures is not expected to result in significant additional trickle-down effect on SMEs, as the relevant information is covered by these datapoints in LSME.</p>	<p><u>Perspective 1</u> Same as per LSME.</p> <p><u>Perspective 2</u> Same as per LSME.</p>

Value chain datapoint in ESRS Set 1	LSME	VSME
<p>2.</p> <p>General approach to Policies, Actions and Targets (PAT)</p>	<p>Conclusion: no undue effect on SMEs expected from ESRS reporting</p> <ul style="list-style-type: none"> • Perspective 1: effects on SME may be due to specific arrangements, if any • Perspective 2: since appropriate LSME disclosures <p>Disclosures in LSME: section 3 PAT</p> <p>Perspective 1</p> <p>With reference to policies, actions and targets, the undertaking’s reporting (both in Set 1 and LSME) shall include upstream and/or downstream value chain information to the extent that those policies and actions involve actors in the value chain. This does not result in the need to collect value chain data from SME suppliers for the purpose of ESRS reporting. In fact, the undertaking is expected to leverage on information that is collected for business purposes (implementing policies and actions, setting and monitoring targets). ESRS reporting may benefit from the value chain information collected for business reasons (i.e., report to the extent that value chain is covered in the policies, actions and targets), but ESRS reporting is not the cause of the trickle-down or additional burden to SMEs. When the undertaking that prepares its sustainability statement under ESRS Set 1, it does not have policies, actions and targets to report for a given material matter, it simply states this fact.</p>	<p>Conclusion: Same as for LSME</p> <p>Disclosures in VSME: Narrative Module (PAT) N 3 - Management of material sustainability matters</p> <p>Perspective 1</p> <p>Same as for LSME</p>

Value chain datapoint in ESRS Set 1	LSME	VSME
	<p>Perspective 2 LSME has simplified requirements for policies, actions and targets that pursue a reporting objective consistent with the one in Set 1, as the ones described above. Set 1 undertaking are expected to leverage specific arrangements, i.e. information that is collected for business purposes. Disclosure is only needed when policies, actions and targets in place (when they are not, the undertaking states this fact).</p>	<p>Perspective 2 VSME has simplified requirements for policies, actions and targets that pursue a reporting objective consistent with the one in Set 1, as the ones described above. Set 1 undertaking are expected to leverage specific arrangements, i.e. information that is collected for business purposes. No disclosure is required if the SME does not have policies, targets or actions to report.</p>
<p>3.</p> <p>Transition plan for Climate (E1-1),</p> <p>Specifically paragraph 16 (b) of ESRS E1 requires to disclose the decarbonization levers and actions in the value chain.</p>	<p>Conclusion: no undue effect on SMEs expected from ESRS reporting</p> <ul style="list-style-type: none"> • Perspective 1: effects on SME may be due to specific arrangements, if any • Perspective 2: since appropriate LSME disclosures <p>Disclosures in LSME: section 3 Actions - AR 6 and AR11</p> <p>Users' needs (looking at the users of the LSME report) Transition plan is one of the datapoints required by EU Regulations (Climate Law, Benchmark, EBA Pillar 3) and it is therefore needed for investors both in case of LSME and in case of Set 1.</p> <p>Perspective 1</p>	<p>Conclusion: no undue effect on SMEs expected from ESRS reporting</p> <ul style="list-style-type: none"> • Perspective 1: effects on SME may be due to specific arrangements, if any • Perspective 2: since appropriate LSME disclosures <p>Disclosures in VSME: Business Partner Module BP 4 - Transition plan for climate change mitigation</p> <p>Users' needs (looking at the users of the VSME report) This information is already included in a large number of current ESG questionnaires of business partners (lenders, investors, corporate clients). They require this information from SMEs in order to establish their own transition plan, when such transition plans do involve SME suppliers i.e., for sustainability management purposes.</p> <p>Perspective 1 Same as per LSME.</p>

Value chain datapoint in ESRS Set 1	LSME	VSME
	<p>The undertaking that applies Set 1 is expected to get information from its suppliers in order to be able to manage its transition plan and define its actions and decarbonisation levers (when they exist). The information is expected to be collected for sustainability-management purposes, when Set 1 preparer involves its suppliers in the actions resulting from its transition plan. Therefore, ESRS reporting of these disclosures is not expected to result in significant trickle-down effect on SMEs, in isolation from other considerations such as business or sustainability due diligence processes.</p> <p>Perspective 2 LSME has simplified requirements for transition plan and actions (decarbonisation levers), to be reported when the undertaking has specific projects in place.</p>	<p>Perspective 2 VSME has simplified requirements for transition plan, if applicable.</p>
<p>4. GHG emissions (E1-6) - Scope 3</p>	<p>Conclusion: no undue effect on SMEs expected from ESRS reporting</p> <ul style="list-style-type: none"> • Perspective 1: since Set 1 preparers will generally use sectoral data instead of collecting direct data • Perspective 2: since covered by LSME disclosures <p>Disclosures in LSME: E1-2 GHG emissions - Scope 3</p>	<p>Conclusion: Same as for LSME</p> <p>Disclosures in VSME:</p> <ul style="list-style-type: none"> • Basic Module - B3 - GHG emission Scope 1 and 2 • Business Partner module - Entity Specific considerations GHG Scope 3

Value chain datapoint in ESRS Set 1	LSME	VSME
	<p>Users' needs: Scope 3 is required by EU Regulations (SFRD), so it is essential to preserve its presence in LSME.</p> <p>Perspective 1 Valid Scope 3 figures can be calculated using average emission factors (i.e. secondary data). Set 1 preparers that have set Scope 3 GHG emission reduction targets (which may imply reductions at their suppliers) in the context of their sustainability due diligence could collect direct information, in order to monitor such targets. In this circumstance, they would be able to require from their supplier information and provide more precise information on their own ESRS report, taking into account reductions achieved by their suppliers. So, having the ability to ask direct information from suppliers in the context of target setting and monitoring can support more and better understanding of climate actions in the supply chain, but a valid calculation Scope 3 emissions can be achieved without it. Accordingly, there is no trickle-down effect expected to derive solely from ESRS Set 1 reporting.</p> <p>Perspective 2</p>	<p>Users' needs: SMEs are not required to report GHG Scope 3 in the basic module (too complex), while an entity specific consideration is included in BP module, depending on the type of the sector the SME operates in. GHG scope 3 emission is not a requirement for VSME, unless the undertaking decides considering the sector, to report under the BP module, in which case the preparation of the disclosure will take account of the materiality of Scope 3 GHG emissions and of the availability of sector proxies or estimates.</p> <p>Perspective 1 Same as per LSME.</p> <p>Perspective 2</p>

Value chain datapoint in ESRS Set 1	LSME	VSME
	LSME requires to disclose Scope 3 emissions, when climate change is a material matter.	No requirements in VSME, but entity specific consideration depending on sectors. When material expected to be considered.
<p>5.</p> <p>GHG removals (E1-7)</p>	<p>Conclusion: no undue effect on SMEs expected from ESRS reporting</p> <ul style="list-style-type: none"> • Perspective 1: effects on SME may be due to specific arrangements, if any • Perspective 2: since appropriate LSME disclosures <p>Disclosures in LSME: GHG removals (E1-3)</p> <p>Perspective 1 Set 1 preparers shall report on GHG removals involving value chain actors, only when they have put in place projects of GHG removals and decarbonisation levers that involve suppliers. As described above for policies, actions and targets and transition plans, in this case direct data from supplier is needed to manage the project and not for ESRS reporting. ESRS reporting will benefit from these data, but ESRS reporting is not the cause of the trickle-down effect.</p> <p>Perspective 2 LSME requires to disclose GHG removals, when specific projects are in place.</p>	<p>Conclusion: Additional information (not for ESRS reporting but for the implementation of possible specific arrangements) may be needed beyond VSME but is too specific to be covered by a sector agnostic general questionnaire</p> <p>Disclosures in VSME: NOT INCLUDED Not included at sector agnostic level in VSME due to the complexity. Sector considerations will be covered in the consultation.</p> <p>Perspective 1/ Perspective 2 When the SME has agreed to implement GHG removal actions as part of (or in agreement with) the GHG removal actions of a corporate client, the SME is expected to transfer information to its client in the context of the specific project. This would be additional to VSME, as according to the indications received so far by EFRAG (to be tested in the consultation) this type of information is too specific to be covered in a general (sector agnostic) standard like VSME.</p>

<p>6. Substances of concern and substances of very high concern (E2-5)</p>	<p>Conclusion: no undue effect on SMEs expected from ESRS reporting</p> <ul style="list-style-type: none"> • Perspective 1: effects on SME may be due to specific arrangements, if any • Perspective 2: since appropriate LSME disclosures <p>Disclosures in LSME: Substances of concern and substances of very high concern (E2-2)</p> <p>Users' needs: This datapoint refers to substances of concern and very high concern that are procured by the Set 1 (or LSME) preparers. When pollution and/or substances of concern/very high concern are a material matters for LSME, this information is necessary to the users of their sustainability statement, for this reason the datapoint has been kept in LSME.</p> <p>Perspective 1 This datapoint does not cover the use of substances of concern/very high concern by the suppliers (SME) in their own production processes, but it is limited to those substances that are sold by the undertaking. Substances of very-high concern are defined in the REACH regulation³. To comply with the REACH regulation, Set 1 (and LSME) preparers must identify and manage the risks linked to the</p>	<p>Conclusions: Additional information (not for ESRS reporting but for the implementation of possible specific arrangements) may be needed beyond VSME but is too specific to be covered by a sector agnostic general questionnaire</p> <p>Disclosures in VSME: NOT INCLUDED Not included at sector agnostic level in VSME due to the complexity. Sector considerations will be covered in the consultation.</p> <p>Perspective 1/ Perspective 2 Corporate clients need the information on the sourced substances to manage their business, not for reporting purposes. This would be additional to VSME, however according to the indications that EFRAG received so far (to be tested in the consultation) this type of information is too specific to be covered in a general (sector agnostic) standard like VSME.</p>
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³ Regulation (EC) No 1907/2006 of the European Parliament and of the Council of 18 December 2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH).

	<p>substances they manufacture and market in the EU. Similarly, monitoring of substances of high concern is being considered as part of the eco-design regulation. As such, they need the information on the sourced substances to manage their business, not for reporting purposes. ESRS reporting may benefit from the information collected for business reasons, but ESRS reporting is not the cause of the trickle down or additional burden to SMEs.</p> <p>Perspective 2 LSME requires to disclose substances of concern and high concern, when they are material.</p>	
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<p>7.</p> <p>Resource inflows (E5-4)</p>	<p>Conclusion: no undue effect on SMEs expected from ESRS reporting</p> <ul style="list-style-type: none"> • Perspective 1: effects on SME may be due to specific arrangements, if any • Perspective 2: since appropriate LSME disclosures <p>Disclosures in LSME: Resource inflows (E5-1)</p> <p>Users' needs: Qualitative disclosure has been maintained in LSME as it is needed by users, when resource inflows are a material sustainability matter.</p> <p>Perspective 1</p> <p>When resource inflows are a material matter, LSME requires to include a description (qualitative only) of the resource inflows (i.e. products and materials, water and property, plant and equipment) impacts, risks and opportunities used in the undertaking's own operations and along its upstream value chain. This is a qualitative risk disclosure on impacts and dependencies on certain materials, which should also be in the scope of due diligence obligations (e.g. conflict minerals). However, when disclosing quantitative metrics of materials used in the production of the undertaking's products and services, this relates only to own operations (both in Set 1 and LSME). For undertakings for which</p>	<p>Conclusion: Additional information (not for ESRS reporting but for the implementation of possible specific arrangements) may be needed beyond VSME but are too specific to be covered by a sector agnostic general questionnaire</p> <p>Disclosures in VSME: NOT GENERAL, B 7</p> <p>Resource use, circular economy, and waste management narrative disclosure is required in PAT module, limited to own operations (no value chain coverage) and is required for SMEs operating in manufacturing, construction and/or packaging process (quantitative disclosures of recycled content, packaging produced and respective rates; annual generation waste and breakdown by type(hazardous/non) and annual waste diverted to reuse or recycle. Sector considerations will be covered in the consultation.</p> <p>Perspective 1/ Perspective 2</p> <p>For undertakings for which resource inflows are a material sustainability matter having a knowledge of the sustainability profile of their sourced material will be likely needed, which may result in collection of data from suppliers. This would be additional to VSME, however according to the indications received so far by EFRAG (to be tested in the consultation) this type of information is too specific to be covered in a general (sector agnostic) questionnaire like VSME.</p>
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	<p>resource inflows are a material sustainability matter having a knowledge of the sustainability profile or their sourced material will be likely needed, which may result in collection of data from SME suppliers⁴.</p> <p>Perspective 2 LSME requires to disclose inflows when they are material.</p>	
<p>8. Entity specific</p>	<p>Conclusion: Possible trickle-down effect under specific arrangements for Set 1 preparers to be able to cover material sector information and / or to disclose entity-specific disclosure, when they involve the value chain</p> <p>Disclosures in LSME: In addition to the specific disclosure requirements laid down in LSME, when an undertaking concludes that an impact or risk is not covered or not covered with sufficient granularity by a section of a standard but is material due to its specific facts and circumstances, it shall provide additional entity-specific disclosures to enable users to understand the undertaking’s sustainability-related impacts and risks. The inclusion of the entity-specific principle in LSME is needed, in order to ensure that a proper reflection of the undertaking’s impacts and risks is provided to users. This is particularly important during the period in which sector ESRS are still not in place, but it may continue to play a role also after. Additional direct collection of data from</p>	<p>Conclusion: Additional information (not for ESRS reporting but for the implementation of possible specific arrangements) may be needed beyond VSME but are too specific to be covered by a sector agnostic general questionnaire</p> <p>Disclosures in VSME: VSME par. 11- Depending on the type of activities carried out by the undertaking, the inclusion of additional information (metrics and/or narrative disclosures) not covered in this Standard is appropriate, in order to disclose about issues that are common in the undertaking’s sector, as this supports the preparation of relevant, faithful, comparable, understandable and verifiable information. This is not a ‘shall’ but expected to be considered in some sectors.</p>

⁴ For completeness, the disclosure requirement E5-2 resource outflows also necessitates of a description of the materials, similar to resource inflows, however this is related to the downstream value chain (consumers and end users) not to the suppliers. So it is not relevant for the scope of this paper.

	SME suppliers may be necessary to prepare entity-specific disclosure, when they refer to value chain.	
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How to summarise the potential trickle-down effect?

- 16 As illustrated by the above analysis, the LSME draft standard which is the reference for the value chain cap is elaborated on the basis of the provisions of the CSRD, in particular with respect to PAIs and proportionality.
- 17 In this context the LSME disclosure requirements are at one and the same time proportionate at listed SME level and not impairing the capacity of Set 1 preparers to report on their value chain except for the implementation of possible specific arrangements as described under paragraph 14 above.
- 18 Regarding non-listed SMEs, the VSME standard modules, in particular the Narrative (PAT) and Business Partner modules, require disclosures that generally correspond on a simplified basis to the reasonable expectations of Set 1 preparers. There is no additional trickle-down effect for non-listed SMEs except for the implementation of possible specific arrangements as described under paragraph 14 above and except for a few very specific cases. These cases correspond to information which is required from listed SMEs (and therefore not covered by the value chain cap) and not covered by the VSME standard modules, they are principally of a sectorial nature (GHG Removals, substances of concern/high concern, resource inflows) and address consistency in relationships between actors in the value chain in certain sectors, mainly for management or specific arrangement purposes.