



DEALING WITH SUSTAINABILITY IN SMEs

Advisory Handbook 2025



Sustainability is the future – this is something we are all gradually becoming aware of. It also directly impacts your business. Nevertheless, you might not have started yet, or perhaps you are doing less than you should. However, if you need a loan soon, have a major supplier in your chain, are struggling to attract young talent, or have clients demanding concrete evidence of your commitment to corporate social responsibility and your efforts to make your supply chain more sustainable, this advisory handbook will explain why it is essential to take action now. It will also provide tips on how to start quickly and highlight the opportunities it can bring you.

URGENCY 1: THE IMPACT OF THE CSRD ON LARGE AND SMALL COMPANIES

Major companies such as Philips, Heijmans, NS, and banks are already reporting under the Corporate Sustainability Reporting Directive (CSRD). This is a new EU regulation that requires large companies to transparently report on their sustainability performance. This must not be vague claims but concrete data-backed evidence regarding their own business and their supply chain. For large enterprises, the CSRD applies from this year, the financial year 2025. Companies are considered large if they meet at least two of the following three criteria for two consecutive years:

- At least 250 full-time employees
- At least €50 million in revenue
- At least €25 million in total assets

Expected CSRD Timeline

For Financial Years Starting From:

January 1 2024	January 1 2025	January 1 2026	January 1 2028
Large Public Interest Entities (PIEs)	Large Companies	Listed SMEs and small, non-complex credit institutions	Non-EU companies with revenue exceeding €150 million in the EU

This reporting obligation requires so much specific data that many CSRD-compliant companies have begun collecting information from their supply chain. You may have already noticed this by being asked to complete various questionnaires from these companies, covering general business information, the origin of products/services, material use, and the carbon footprint of a product. Alternatively, you may have been invited to a round table with multiple suppliers in the chain.

URGENCY 2: EVEN MORE LEGISLATION WITH IMPACT

Do you consume more than 50,000 kWh of electricity or 25,000 m³ of natural gas (or equivalent) per year? Do you own real estate or have more than 100 employees? Then, in addition to the CSRD, you are also subject to further legislation. A random selection of these (upcoming) laws includes: zero-emission zones, CBAM, work-related mobility, energy-saving information obligations, energy label C for commercial properties, UPV, the anti-greenwashing law, and others.

Tip!

Document information, data, and evidence of your sustainable policy, initiatives, and results, and proactively send these to suppliers and customers. This may prevent them from determining what information you must provide to them.

Note!

Be aware of the legislation applicable to your business or sector and the actions you need to take to comply! Do not limit yourself solely to environmental regulations (E), but also consider those focused on social (S) and governance (G) aspects.

URGENCY 3: BANKS AND INVESTORS DEMAND SUSTAINABILITY INFORMATION

Banks and investors must already account for their sustainable investments under applicable EU regulations (SFDR), explaining how they direct their capital towards a sustainable economy. So, if you are looking to secure a loan for an investment soon, your bank will likely ask not only financial questions but also non-financial ones regarding the continuation or expansion of credit facilities. These may include questions about your company's carbon emissions, an external whistleblower policy, the proportion of women in leadership, and/or absenteeism rates.

Important!

CSRD-compliant companies determine their primary sustainability themes using the 'double materiality analysis'. This analysis considers not only the company itself but also other stakeholders and their supply chain. Compare your sustainability themes with this double materiality (refer to annual reports and industry information) and ensure alignment.

Example in the construction sector:

For instance, pages 82–86 of [BAM's annual report](#) provide insights into their double materiality analysis, which can be compared with [Boskalis's analysis](#) on pages 14–15 of their report.

URGENCY 4: SUSTAINABILITY AS A REQUIREMENT FOR TENDERS

In certain sectors (such as transport and construction), and even among government entities, sustainability can be a decisive factor in winning tenders or may be a mandatory requirement. This could involve meeting specific environmental standards, such as the CO₂ Performance Ladder, Lean & Green, Social Enterprise Performance Ladder, or ISO 14001.

Important!

Research which (sustainable, social, environmental) certifications are important in your sector or for your clients. Understand what is required to obtain such certification and the benefits it brings.

URGENCY 5: THE YOUNGER GENERATION PREFERS CONSCIOUS CAREER CHOICES

In the current tight labour market, new job seekers have plenty of choices and can be selective. Making a positive impact is increasingly a decisive factor for choosing a job at a more sustainable company.

Tip!

Promote your sustainability initiatives on your website and in your newsletter, and include them in your job advertisements – even if you are not yet entirely satisfied with your sustainability performance.

Examples in the retail sector:

- At [Herman Vaessen](#), over 10% of employees come from a disadvantaged labour market position, which they showcase on their website, supported by their PSO certificate.
- [Pean Buiten](#) regularly produces videos showcasing their sustainability initiatives, inspiring guests to adopt a sustainable lifestyle.
- [Interstuhl Benelux](#) collaborates with its dealers on projects such as circular office design and plastic reduction.

7 TIPS TO TURN SUSTAINABILITY INTO BUSINESS OPPORTUNITIES

If the five urgencies mentioned have not already convinced you, it is crucial to take sustainability seriously now. The most important thing is to start. It does not have to be perfect right away. Here are seven tips to help you start quickly and effectively, leveraging the main opportunities:

1. Express your commitment to sustainability internally. Strengthen your mission, vision, and strategy with sustainability.
2. Form a team dedicated to working on sustainability in a structured manner.
3. Engage with us as your accountant, as well as your suppliers and customers: What do they value most? What do they want to know? How can you stand out? How do you perform compared to your competitors in this area?
4. Assess what you are already doing regarding key sustainability themes and where you can improve. Create an improvement plan and actively monitor progress. If you find this challenging, seek help from an experienced intern or external party.
5. Explore available subsidies for your plans or consult us about the possibilities. Consider green financing options.
6. Join a sustainable network for information, inspiration, and knowledge sharing with like-minded businesses. If no local network is available, become a member of MVO Nederland and subscribe to updates from the Online Knowledge Centre for Sustainable Business.
7. Do not delegate sustainability to one individual or place it entirely in the hands of an external party. Engage with it yourself, involve your team, and make it an integral part of your business operations.

SEIZE YOUR OPPORTUNITY!

Companies that are already actively pursuing sustainability demonstrate that they achieve success with it. In fact, these companies have developed a healthy business model, find it easier to secure financing (at favourable rates), maintain highly motivated staff, attract new employees more easily, and enjoy a strong reputation among suppliers and customers. They effectively demonstrate their social relevance and are more likely to ensure business continuity. This is what you want too, right?

Contact your advisor if you need help. A sustainable strategy is not just an opportunity but a prerequisite for future resilience. We are here to support you.

CONTACT

Email: info@esj.nl

Phone: +31 (0)88 0 320 600

Disclaimer

While the utmost care has been taken in the preparation of this advisory handbook, no liability is accepted for any omissions or inaccuracies. Given the broad and general nature of the advisory handbook, it is not intended to provide all the information necessary for making financial decisions.