

VerdeLedger

SME Climate Hub — Annual Disclosure Report

Reporting period: January 1 – December 31, 2025 | Published: May 2026

SECTION 1

Company Profile

Legal entity	VerdeLedger
Website	verdeledger.eu
Sector	Software / SaaS
Employees (end of period)	1 (FTE — solo founder)
Annual revenue (EUR)	Pre-revenue
Entity type	Standalone
Location	European Union

VerdeLedger is a cloud-based workspace that helps European SMEs prepare VSME (Voluntary Sustainability Reporting Standard for non-listed SMEs) disclosures. The platform enables companies to upload existing evidence, map it to EFRAG VSME sections, review AI-assisted drafts, and export reports as PDF, DOCX, or xBRL.

VerdeLedger is operated by a solo founder working from home. There are no physical offices, no manufacturing facilities, no fleet vehicles, and no warehousing. All operations are digital.

SECTION 2

Commitment and Targets

Net zero target year	2030
Base year	2025
Base year emissions	~0.62 tCO ₂ e (see Section 3–4)
Near-term target (by 2028)	50% absolute reduction (Scope 1 + 2 + 3)
Climate action plan	Yes — covers Scope 1, 2, and 3

As a pre-revenue solo operation with cloud-native infrastructure and zero physical operations, VerdeLedger has a minimal emissions baseline. The 2030 net zero target is achievable because the technology stack is built on low-carbon infrastructure from the start, rather than retrofitting legacy systems.

SECTION 3

Own Emissions — Scope 1 & 2

Scope 1 — Direct emissions	0.00 tCO ₂ e
	<i>No vehicles, no on-site combustion, no refrigerants</i>
Total energy consumption	~400 kWh
	<i>Estimated: 1 laptop, home office electricity attributable to work</i>
Renewable share of energy	~45% (EU average grid mix)
Scope 2 — Location-based	~0.08 tCO ₂ e
	<i>EU-27 average grid factor ~210 gCO₂/kWh × 400 kWh</i>
Scope 2 — Market-based	~0.08 tCO ₂ e
	<i>No green tariff contract in place for 2025</i>

Actions taken to reduce Scope 1 + 2:

- ✓ Energy-efficient laptop as sole work device — no desktop, no server hardware
- ✓ No physical office — work from home eliminates dedicated commercial energy use
- ✓ Device sleep/shutdown when not in active use

Calculation method: Internal calculation using GHG Protocol. Emission factors sourced from European Environment Agency (EEA) grid intensity data for EU-27.

SECTION 4

Value Chain Emissions — Scope 3

1. Purchased goods & services	~0.40 tCO ₂ e
	<i>Cloud infrastructure: Cloudflare (Pages, Workers, R2, Workers AI), AWS Cognito, Brevo email, domain services</i>
2. Capital goods	~0.10 tCO ₂ e
	<i>1 laptop, amortized over expected lifecycle</i>
3. Fuel & energy-related activities	N/A
4. Upstream transport & distribution	N/A
	<i>Digital-only product, no physical distribution</i>
5. Waste generated in operations	~0.01 tCO ₂ e
	<i>Negligible — future e-waste from end-of-life device</i>
6. Business travel	0.00 tCO ₂ e
	<i>No business travel in 2025</i>
7. Employee commuting	0.00 tCO ₂ e
	<i>Solo founder, works from home</i>
8. Upstream leased assets	N/A
9–15. All downstream categories	N/A
	<i>SaaS product — end-user energy consumption is negligible and outside operational control</i>
Total Scope 3 emissions	~0.51 tCO₂e

Actions taken to reduce Scope 3:

- ✓ Vendor selection prioritizes providers with public carbon commitments — Cloudflare has committed to powering its network with 100% renewable energy
- ✓ Serverless architecture (Cloudflare Workers/Pages) scales to zero when idle, avoiding always-on compute
- ✓ Edge-first architecture reduces data transfer distances and energy per request
- ✓ No business travel in 2025 — all collaboration done remotely

Supplier net zero requirement: No. Not practical as a solo operation, but vendor carbon commitments are a selection criterion when choosing infrastructure providers.

Calculation method: Internal calculation using GHG Protocol. Cloud emissions estimated from Cloudflare's published environmental reports and DEFRA conversion factors.

SECTION 5

Climate Solutions

VerdeLedger's entire product is a sustainability reporting tool. The platform enables European SMEs to measure, document, and disclose their environmental impact using the EFRAG VSME standard — a necessary first step toward emissions reduction.

Climate solution type	Enables others to reduce emissions through measurement and disclosure
Revenue from climate solutions	100% (entire product)
Assessment method	Internal — aligned with EU Taxonomy / CSRD sustainability reporting objectives

Safeguards:

- ✓ No fossil fuel involvement
- ✓ Digital product — no impact on nature or biodiversity
- ✓ No pollution generated
- ✓ Human rights respected

SECTION 6

Governance, Strategy & Climate Risk

Governance: As a solo-founder operation, all strategic and operational decisions — including infrastructure selection, vendor assessment, and product direction — are made with environmental impact as a core criterion. There is no separate governance layer; the founder is directly responsible for climate strategy.

Climate risks and opportunities identified: Yes.

Risks:

Regulatory — changes to VSME/CSRD frameworks could require significant product adaptation.
Market — if sustainability reporting mandates are delayed or weakened, voluntary adoption by SMEs may slow.

Opportunities:

Growing EU regulatory push for SME sustainability disclosure creates an expanding market.
Early positioning as a VSME-native workspace provides first-mover advantage.

Climate embedded in mission: Yes. VerdeLedger's core purpose is enabling sustainability reporting for SMEs. Environmental impact is not a side commitment — it is the product.

SECTION 7

Results, Challenges & Outlook

2025 was VerdeLedger's first operational year, focused on product development and early pilot preparation. As a pre-revenue solo operation, total estimated emissions are approximately **0.59 tCO₂e**.

This low baseline reflects deliberate choices: serverless infrastructure that scales to zero, a home-based solo operation with no commute or travel, and vendor selection weighted toward providers with renewable energy commitments.

Key challenges:

- ✓ Data quality — first-year estimates rely on averages rather than metered data
- ✓ Scope 3 precision — cloud provider emissions estimated from published reports, not direct measurement
- ✓ As the user base grows, compute usage will increase — monitoring needed

Third-party validation: No. Planned for future reporting periods as revenue and scale justify the cost.

Outlook for 2026:

- ✓ Switch to a 100% green energy tariff for home office electricity

- ✓ Implement tracked energy usage for work devices
- ✓ Use updated Cloudflare carbon data for more precise Scope 3
- ✓ Publish this report on verdeledger.eu

Emissions Summary — 2025

Scope 1 (direct)	0.00 tCO ₂ e
Scope 2 (electricity — location-based)	0.08 tCO ₂ e
Scope 3 (value chain)	0.51 tCO ₂ e
Total	0.59 tCO₂e

Certification	SME Climate Hub — Committed (2026)
Net zero target	2030
Near-term target	50% absolute reduction by 2028
Next reporting deadline	October 1, 2027

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This report fulfills the SME Climate Hub annual disclosure requirements under the SME Climate Commitment. It is published on the SME Climate Hub and at verdeledger.eu.