



# MAKES SUSTAINABILITY REPORTING ACCESSIBLE AND ACHIEVABLE



## 1. Context in which Kube was developed

**Small and medium-sized companies and organizations** face growing pressure to share reliable ESG information, but often lack the resources, knowledge, or tools to do so efficiently. This results in wasted time, rising costs, and frustration.

Kube was created at the **request of the market** and with the **support of the banking sector** to solve this problem. The platform makes sustainability reporting achievable so SMEs and organizations can show their sustainability impact, strengthen trust with stakeholders, and **prepare for future obligations, without losing time or control over their data.**

Kube marks the next step in Isabel's ambition to **create a digital "corporate passport"**, a central platform where companies can securely manage and share their core data with banks, customers, and partners. Integrating **ESG reporting** is a natural extension of this vision, enabling businesses to provide all key information from one trusted source in the future.

## 2. Why did we launch Kube?

- Every company and organization **will contribute to a sustainable future.** Small changes today create major impact tomorrow & make sense, as stakeholders increasingly expect it.
- Sustainability reporting **acts as a mirror** & should drive companies to take action.
- Regulations such as CSRD and upcoming ESG requirements raise awareness and foster long-term sustainable initiatives.
- Kube protects SMEs and organizations by offering a unique data framework, supported by the financial market and policymakers.
- **SMEs and organizations keep full control over their data.** They decide which stakeholders can access their full report, or only specific parts of it.
- Fostering transparency through stakeholder data sharing and reliable sustainability reporting.



## 3. Who do we address?

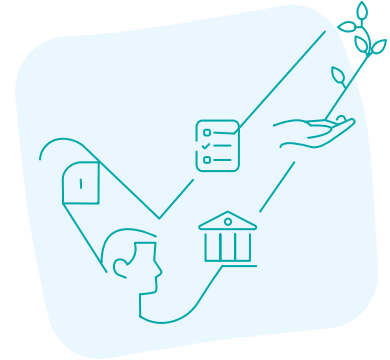
Our focus is on **small and medium-sized companies** (VSME scope), including **(non-profit) organizations**, as well as **larger companies that are not subject to CSRD requirements.** These companies and organizations fall under EFRAG's voluntary sustainability reporting standard for non-listed entities, which lies outside the Corporate Sustainability Reporting Directive (CSRD).



## 4. Functional Benefits

To take into account: the size of the company could change the priority of the benefits.

- **ESG data collection made intuitive:** Helps SMEs and organizations gather and structure their ESG information efficiently.
- **Full data control:** SMEs and organizations remain in charge of their data and decide who to share it with.
- **Structured reporting:** Generates a consistent sustainability report usable across stakeholders.
- **Secure and free sharing:** Share data safely with banks, customers, investors, partners, and authorities at no cost.
- **Time and cost efficiency:** Replaces fragmented reporting and multiple questionnaires with one unified framework supported by banks and federations.
- **Accessible and user-friendly:** Accessible, intuitive platform.
- **Self-awareness and reflection:** Reporting encourages reflection, insight, and future sustainability actions.
- **Future-proof:** Prepares SMEs and organizations for upcoming ESG regulations and to be more robust towards future challenges.
- **Administrative efficiency:** “Only once” principle, one survey can be used multiple times for different purposes.
- **Credible:** Fully endorsed by four major banks and relevant federations.



## 5. Use of data

**Using ESG data goes beyond compliance.** By sharing structured ESG information, SMEs and organizations enable banks, customers, investors, and other partners to integrate sustainability in their decisions. This supports transparency and helps demonstrate that the company is robust and future-oriented.

**Data that stays yours.** As an SME or organization, you remain in full control of who can access your sustainability report. All information is stored securely on European servers, in line with ISO standards. The AI in our reporting platform helps structure your data, it doesn't use it for other purposes. Sharing your report with banks, customers or partners is always your choice.

### What are banks allowed or able to do with this data?

When you share your report with a bank, you only give permission for clearly defined purposes, such as credit analysis, risk management, regulatory compliance, and statistical or academic research. Your data is never used for commercial purposes and is processed anonymously or in aggregated form whenever possible, so individual company information remains confidential.

## 6. Brand / Product Essence

**Kube is the secure way** for SMEs and organizations to collect, manage, and share their sustainability data in a clear and consistent framework.

## 7. Core Promise

We make sustainability reporting **accessible** and **achievable** for SMEs and organizations. Easing their administrative burden while keeping them fully in control.

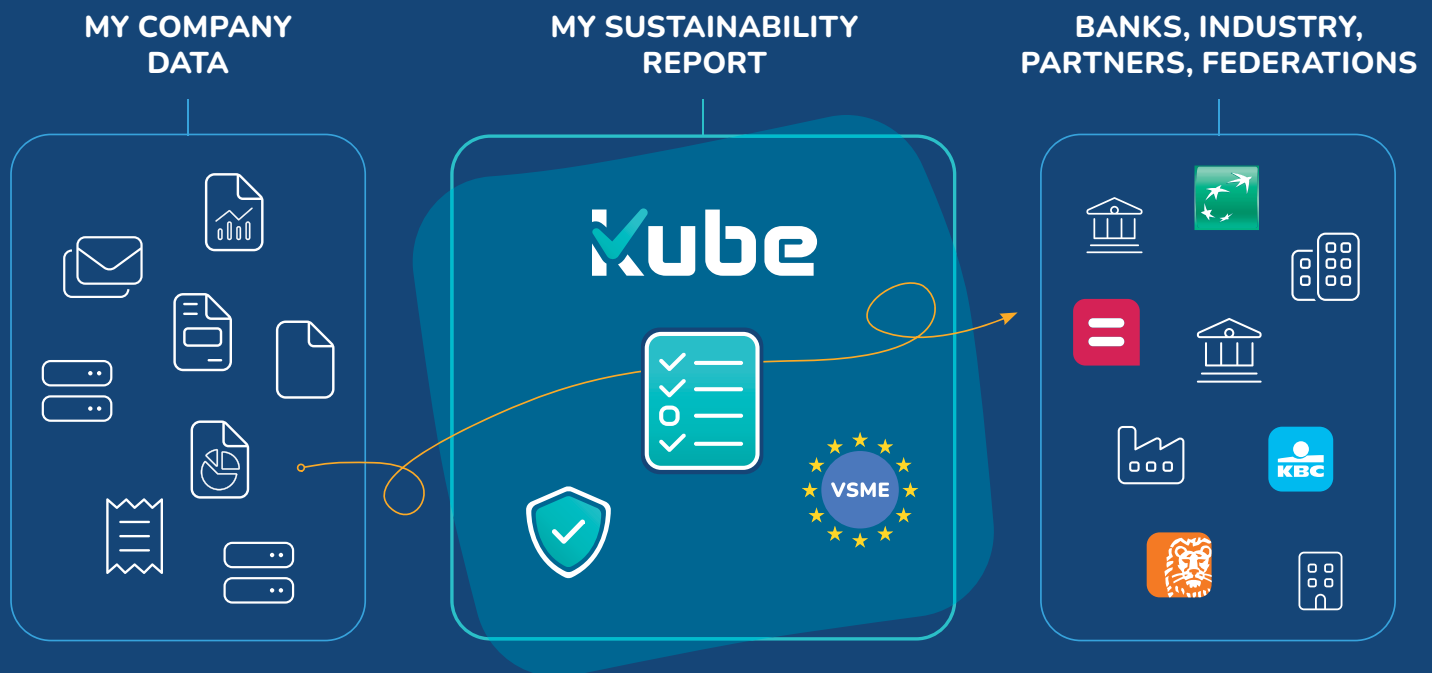
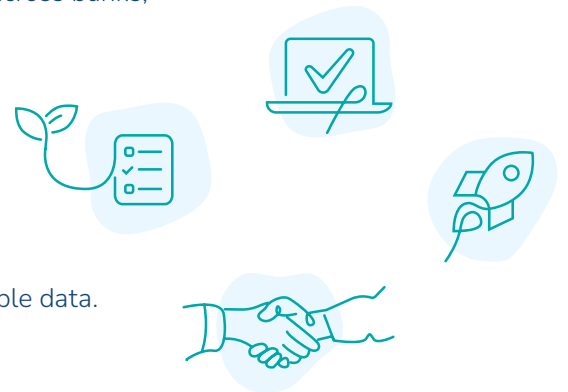


## 8. Reasons to Believe

- Built on Kube, an existing Belgian trusted platform for verified corporate data, already **backed by the four major banks**.
- Endorsed by the **financial sector, industry federations, and public authorities**, ensuring broad support.
- Aligned with **European standards** (VSME, CSRD context).
- **One report, endless possibilities**: provide your data once and reuse it across banks, partners, and authorities.
- Highest standards of **security, confidentiality, and reliability**.

## 9. How It Works

1. SMEs and organizations **log into Kube** using their company ID.
2. They **provide sustainability data** in a guided and intuitive workflow, with AI support to prefill from uploaded documents and publicly available data.
3. The platform generates a **VSME-aligned sustainability report**.
4. SMEs and organizations decide **who can access their data**.
5. Reports **can be shared instantly, securely, and for free**.



## 10. Tone of voice

- **Clear**, practical, jargon-free.
- **Positive and empowering** (focus on opportunity, not obligation).
- **Trustworthy and professional**, backed by the financial ecosystem.
- **Supportive of SMEs and organizations**:  
*"We're here to accompany you and not judge the result. It is a starting point for your ESG journey."*

## 11. Emotional Benefits

- **Relief**: less complexity, less paperwork.
- **Confidence**: *"We're doing this right."*
- **Pride**: showing commitment to sustainability.
- **Trust**: SMEs and organizations keep full control of their data.