



## Matrix Redux

### **A proposal to simplify the non-financial reporting regime for small and medium-sized enterprises.**

In Italy there is an economic fabric characterized by a high presence of small and medium-sized enterprises (SMEs).

The difficulty in finding information to prepare a non-financial declaration, in addition to the excessive costs and penalties in case of violation of the rules of the non-financial declaration, represent the main problems that prevent SMEs from reporting their sustainability performance.

In order for SMEs to be part of the sustainable transition that is taking place in Europe, it is necessary to incentivize the measurement of their sustainability performance so that they can communicate it to investors and lenders, as well as to their customers and suppliers.

To prevent SMEs from being excluded from the circuit of sustainable investments, a form of reporting that is proportionate to the characteristics and size of small and medium-sized enterprises must be studied.

Sustinentes, in collaboration with Promos, downsized the number of disclosures generally required for complete non-financial reporting.

The knowledgeable selection of information is based on a triple criterion of relevance, availability and feasibility, weighted by their systemic effect.

If you are interested in learning more, please do not hesitate to contact us. Thank you.

