



# Between obligation and added value – rethinking ESG reporting

**In sustainability reporting, companies face the challenge of interpreting regulatory requirements strategically and translating them into meaningful action.**



**ESG reporting is becoming a standard management discipline. Current developments offer companies the opportunity to move beyond a mere compliance exercise towards reporting that delivers real added value. It builds trust among investors, customers and other stakeholders and strengthens the long-term viability of the company.**

- **Create clarity instead of waiting:**  
Even if obligations have been postponed, standing still is not an option. Actively monitor regulatory developments and assess their implications for your company at an early stage.
- **Make full use of materiality:**  
The revised ESRS reduce data points and strengthen the focus on material impacts, risks and opportunities. Use this flexibility strategically.
- **Understand regulation as a framework:**  
CSRD and ESRS are not an end in themselves. When interpreted correctly, they support transparency, management and future planning.
- **Put the business model at the centre:**  
ESG reporting should clearly demonstrate how sustainability affects your business model – operationally, financially and strategically.
- **Take the requirements of financial partners seriously:**  
Banks and investors rely on robust ESG information. A lack of transparency can restrict access to financing, even outside the EU.
- **Link reporting and communication:**  
Standardised data only creates impact when combined with a clear narrative – comparable to an equity story for sustainability.

## Our Podcast Partners



**Our podcast Berichtenswert, produced in cooperation with Sustainerv, offers in-depth background information on this topic. You can find it on all major platforms.**