



Using AI in ESG reporting responsibly

Artificial intelligence is making ESG reporting far more efficient. It helps structure information, compare requirements, support data collection and strengthen quality assurance. Even so, it's still crucial that people assess, interpret and take responsibility for the results.



AI can't replace expertise, governance or communicative instinct. But used correctly, it can bring both speed and structure – from scoping and gap analysis through to data processes and drafting. However, responsibility for prioritisation, interpretation, approval and public statements remains firmly with the company.

- **Use AI where complexity needs reducing**
 - Compare reporting obligations and standards such as ESRS or GRI
 - Evaluate peer analyses and existing reports in a structured way
 - Lay the groundwork for scoping, materiality and gap analysis
- **Close gaps with a clear system**
 - Bring order to the compilation of your KPIs, data sources and roles
 - Set up questionnaires and data-collection structures efficiently
 - Pull together information from HR, procurement, operations and finance
- **Secure quality before texts are written**
 - Check systematically for consistency, completeness and anomalies
 - Validate data sources and qualitative statements from a professional perspective
 - Establish clear governance and responsibilities
- **Think of AI as an assistant, not an author**
 - Use it to structure drafts and smooth out language
 - Take ownership of interpretation, prioritisation and positioning
 - Review tone of voice critically – not too slick, technical or overambitious
- **Keep responsibility and approvals with people**
 - Let AI assist with pre-checks and consistency reviews
 - Be explicit when assigning approvals, audits and public statements
 - Review feedback for the next reporting cycle

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Find in-depth background on all these topics from our podcast *Berichtenswert*, produced in partnership between Linkgroup and SustainServ and available on all major platforms.