osapiens
for sustainable growth

OSAPIENS GUIDE

The Strategic Edge of **Reporting**

How a Reporting Cockpit Unlocks Sustainable Value

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01.

Sustainability Reporting at a **Turning Point**

Sustainability reporting has evolved from a voluntary exercise into a regulatory requirement and a strategic necessity. Companies today are under pressure not only from legislators but also from investors, customers, and employees to disclose reliable, consistent information about their environmental and social performance.

The regulatory landscape across Europe illustrates this evolution. With the Corporate Sustainability Reporting Directive (CSRD) entering into force, tens of thousands of companies must now publish structured and auditable sustainability reports. But CSRD is only one piece of a much broader puzzle. National due diligence laws, international initiatives like the upcoming EU Corporate Sustainability Due Diligence Directive (CSDDD), and voluntary frameworks such as VSME are all driving companies to collect, validate, and disclose non-financial data at an unprecedented scale.

The first CSRD-aligned sustainability reports published in 2025 already illustrate both the effort and complexity involved. By March 2025, more than 200 companies had released their first reports. A *sample study of some of these* highlights that the companies are covering a broad range of impacts, risks, and opportunities (IROs) – from as few as 14 to more than 75 topics per report. This diversity highlights the regulatory pressure and the operational challenge of establishing consistency across complex multinational organizations.

In this context, sustainability reporting is no longer only about compliance. It is about **building trust with stakeholders, informing strategic decision-making, and securing long-term competitiveness.**

02.

The **Hidden Costs** of Fragmented Reporting Processes

While regulation and stakeholder expectations are advancing rapidly, the reality inside many organizations remains fragmented and inefficient. Reporting processes are still heavily dependent on manual effort, spreadsheets, and decentralized data sources.

A global *KPMG survey* revealed that in 2024, 47% of large companies still relied primarily on spreadsheets to manage sustainability data. At the same time, 37% used dedicated sustainability reporting software, while 38% relied on ERP systems with sustainability modules. Although adoption is growing, these figures underscore the persistence of outdated practices.

The technology gap is further highlighted by *Bain & Company research:* only 24% of organizations in 2024 had the systems and tools needed to meet future reporting requirements, while nearly 90% recognized the need to upgrade their infrastructure.

Findings from 2025 confirm this picture. According to the *German analytics firm BARC,* only 17% of companies use specialized sustainability reporting software, **while nearly 30% still rely primarily on Excel. In addition, 47% of respondents cited data quality as their single biggest challenge**.

This reliance on manual processes leads to significant inefficiency. For global manufacturers with dozens of subsidiaries, production sites, and markets, sustainability teams often spend weeks consolidating and validating data each reporting cycle. Instead of analyzing results and guiding strategy, valuable time is lost to repetitive data gathering and reconciliation. **The consequences are clear: higher costs, increased risk of error, and missed opportunities to leverage sustainability data as a driver of competitive advantage.**

03.

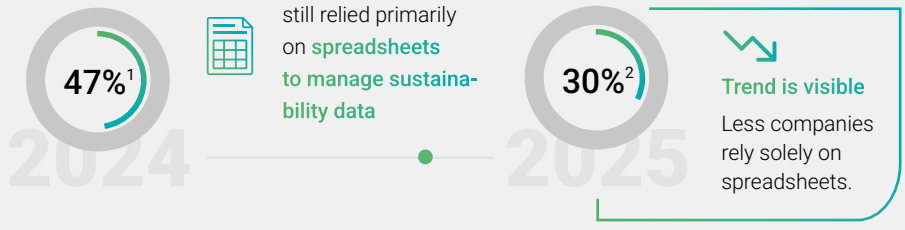
Why **Reporting Data** is Worth More than You Think

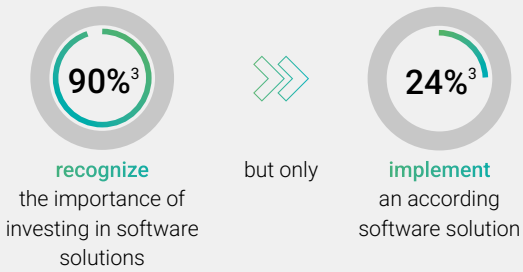
For many organizations, the first driver for sustainability reporting is regulatory compliance. Yet focusing solely on legal obligations risks overlooking the much larger opportunity: reporting can become a powerful instrument for business strategy, competitiveness, and stakeholder trust.

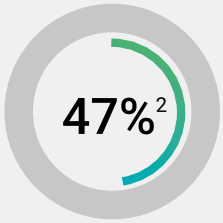
Investor and market expectations are setting the pace. *Research* shows that companies with strong sustainability performance deliver a 67% higher return on equity compared to peers without structured reporting and disclosures. **Institutional investors have already embraced this reality: 75% actively prefer companies with credible sustainability disclosures,** while 81% of consumers report choosing brands with transparent sustainability practices.

From Spreadsheets to Smart Systems

The Urgent Need for Better Data Management



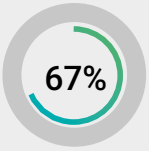




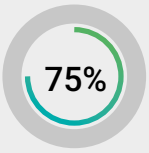
of respondents cited **data quality as their single biggest challenge**

[1] *KPMG survey in 2024*
[2] *German analytics firm BARC (2025)*
[3] *Bain & Company research (2024)*

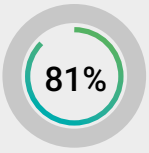
The Proof: Transparent Disclosure Creates Value and Builds Trust



of companies report return on equity **compared to peers without structured reporting**



of investors prefer companies with **credible sustainability disclosures**



of consumers report choosing **brands with transparent sustainability practices**

Companies are responding accordingly. A *Deloitte survey* in 2024 found that 74% of public companies planned to invest in sustainability reporting technology and tools within the next 12 months, and nearly all (99%) had already taken steps to prepare for future disclosure requirements. This confirms that organizations recognize reporting as more than a compliance exercise. It is also a reputational, financial, and operational priority. This move toward advanced analytics reflects a strategic mindset. **By embedding reporting into decision-making, organizations can better manage risks, identify new opportunities, and drive long-term value creation.**

Ultimately, sustainability reporting is not just about meeting regulatory checklists. It is about ensuring that data becomes actionable intelligence:

- **guiding** corporate strategy,
- **strengthening** investor confidence,
- **safeguarding** reputation, and
- **unlocking** operational efficiencies.

Companies that treat reporting as a strategic asset rather than a compliance burden will be the ones to gain a competitive edge in an increasingly transparent marketplace.

04.

The **Reporting Cockpit** as Backbone of Sustainability

To move beyond fragmented processes and compliance stress, companies need a central platform that consolidates, validates, and prepares sustainability data across the entire organization. A Reporting Cockpit provides exactly this.

A Reporting Cockpit can transform sustainability reporting by bringing all sustainability-related KPIs into **one centralized environment.** Instead of scattered systems, spreadsheets, and manual uploads, it creates a harmonized view of all relevant data. This streamlines data gathering and governance, establishing a reliable single source of truth that prepares companies for audit-ready and trustworthy disclosures.

Key capabilities can include:

Automated and manual data gathering: Integration with ERP, HR, and production systems, plus standardized uploads from stakeholders, ensuring complete coverage without duplication.

Central data management: A structured library of metrics allows both standard and custom indicators to be managed consistently across multiple frameworks.

Collaboration and validation: Built-in workflows assign responsibilities, ensure accountability, and provide traceability – so teams can trust the data they report.

The market signals confirm the importance of such solutions. The global sustainability reporting software market was valued at around USD 800–838 million in 2023 and is *projected to grow by 14% annually through 2032*. This rapid growth illustrates the urgency with which companies are moving away from spreadsheets and into specialized tools that meet the scale of today's requirements.

05.

A Practical Roadmap – **Five Steps** to Transform Reporting into Strategy

Adopting a Reporting Cockpit is not simply a technology project. It is an organizational journey that requires coordination across sustainability teams, finance, IT, and business units. Companies that succeed treat reporting as a process transformation. They create clear governance, standardize data models, and gradually expand coverage and automation.

The following five-step roadmap equips you with the structure and guidance needed to turn reporting into a strategic driver for your organization.

01

Step 1: Map data sources and reporting needs

Most companies underestimate the complexity of their data landscape. Information relevant to sustainability reporting is spread across ERP systems, HR platforms, energy meters, supplier portals, and countless spreadsheets. The first step is to identify and classify all sources: Which data is already structured? Which comes from subsidiaries or external partners? Where are the gaps?

Best practice: Create a central inventory of reporting-relevant data flows before selecting tools. This avoids blind spots and accelerates integration later on.

02

Step 2: Align frameworks and KPIs

Different regulations and standards require different metrics. Mandatory requirements (*CSRD, EU Taxonomy, Supply Chain Compliance, etc.*) must be covered, while voluntary frameworks like *VSME* can enhance comparability and credibility. A Reporting Cockpit should therefore support both standardized KPIs and company-specific indicators.

A common pitfall is trying to cover every framework at once. Leading companies focus first on mandatory KPIs and then expand step by step to broaden coverage and create lasting value.

03

Step 3: Integrate technology and automate data flows

Manual consolidation remains one of the greatest pain points in sustainability reporting. In *2024, 47% of large companies still relied on spreadsheets,* while only 37% had adopted specialized software. This reliance on manual processes creates inefficiencies, increases the risk of errors, and makes it difficult to ensure consistent reporting over time.

A Reporting Cockpit addresses these challenges by integrating directly with source systems to enable automated data collection, validation, and harmonization. Beyond reducing manual effort, it establishes a consistent, reliable data foundation that supports audit-ready disclosures and frees up teams to focus on analysis and strategy rather than administration.

04

Step 4: Establish governance and responsibilities

Technology is only as effective as the processes behind it. Companies must define clear ownership: Who provides the data? Who validates it? Who approves the final report?

In 2025, *CFOs were the primary owners of sustainability reporting* in 32% of organizations, while 75% admitted they lacked sufficient data analytics capabilities. Governance frameworks with transparent workflows are therefore crucial to ensure accountability and data quality.

05

Step 5: Move from compliance to strategy

Once the foundations are established, a Reporting Cockpit becomes more than a compliance tool – it evolves into a strategic instrument. This shift means moving from a compliance-driven mindset ("report what is required") to a performance-driven mindset ("use reporting data to steer the business"). By leveraging reliable, real-time insights, companies can use reporting to guide decision-making and long-term strategy.

Consider the example of a global manufacturing company: previously, it took weeks to consolidate sustainability data from dozens of subsidiaries through Excel files and manual uploads. After introducing a Reporting Cockpit, KPIs were automatically collected and harmonized across sites. The sustainability team could monitor data quality in real time, eliminating weeks of manual consolidation and ensuring consistency across all business units. Instead of chasing spreadsheets, the team now dedicates its efforts to analysis, scenario planning, and proactive stakeholder engagement – turning reporting into a driver of performance and sustainable growth.

06.

Dedicated Solutions for Reliable and Future-Proof Reporting

The scale and complexity of today's reporting requirements can no longer be managed with spreadsheets or generic tools. To keep pace, companies need dedicated software that delivers automation, auditability, and collaboration.

The limits of manual reporting

- **Data volume and complexity:** Modern sustainability reports cover hundreds of indicators, from carbon emissions to supply chain due diligence. Managing these manually creates unacceptable risk.
- **Auditability and digital tagging:** From 2026, European sustainability disclosures (like CSRD) must be *digitally tagged (XBRL),* making them directly analyzable by regulators and investors. Without specialized software, meeting such requirements is nearly impossible.
- **Efficiency and resource optimization:** Automation can reduce manual effort by up to 80%, allowing teams to focus on insights rather than reconciliation.
- **Data quality and trust:** As *BARC reports,* in 2025, 47% of companies cited data quality as their biggest challenge. Specialized solutions mitigate this by embedding validation, consistency checks, and traceability into the process.

Purpose-built for compliance and beyond

The osapiens HUB Reporting Cockpit was built to address these challenges and provide a practical foundation for reliable sustainability reporting. Unlike generic tools, it is specifically designed to handle the scale and complexity of regulatory requirements while supporting organizations in creating consistent, trustworthy data. By embedding governance, validation, and traceability into the process, it ensures that reporting is not only compliant but also a useful basis for decision-making.

A single source of truth – one platform consolidates data from systems, spreadsheets, and stakeholders into a unified environment.

- **From data to decisions:** Integrated workflows guide teams from data collection through validation to approval, reducing manual consolidation work.
- **Transparency and traceability:** Every metric can be tracked back to its origin, supporting audit readiness and internal accountability.
- **Linking compliance with strategy:** By harmonizing data across regulatory and voluntary frameworks, the HUB enables companies to gradually expand reporting and use it as input for strategic planning.

For organizations facing growing reporting obligations, the *osapiens HUB Reporting Cockpit* delivers efficiency, reliability, and future-readiness – transforming reporting from a compliance exercise into a driver of sustainable growth and competitive differentiation.

07.

The **Future of Reporting** Starts Today

Disclosure and reporting are undergoing a fundamental transformation. Regulatory change, rising stakeholder expectations, and rapid technological progress mean companies can no longer treat reporting as a side process.

Organizations that continue to rely on fragmented, spreadsheet-based methods face growing risks: inefficiency, data errors, and reputational harm. Addressing this issue will ensure significant competitive advantages in the future. Those that adopt centralized and automated approaches are better prepared to meet evolving regulations while also gaining strategic advantages – from stronger investor confidence to enhanced competitiveness.

A Reporting Cockpit is a key enabler of this shift. By creating a single, reliable environment for sustainability data, it reduces risk, saves resources, and turns compliance into a source of strategic value. The *osapiens HUB Reporting Cockpit* provides exactly this foundation, helping companies streamline reporting today while building the trust, transparency, and resilience needed for sustainable growth in the future.

Want to learn more about the osapiens HUB Reporting Cockpit?

Please contact us for more information.

Get to know more!

osapiens®

osapiens – one platform for sustainable growth

osapiens develops cloud-based software solutions that empower companies to drive sustainable growth across their entire value chain. With powerful data integration and real-time analytics, osapiens supports companies to consolidate, interpret and act on complex operational data and sustainability metrics.

The osapiens HUB – a scalable, AI-powered platform – combines over 25 solutions to enhance operational efficiency and sustainability in two core areas: **Transparency solutions** enable companies to map and monitor their entire value chain to mitigate supply chain risks and comply with regulatory requirements such as EUDR, CSRD and CSDDD. **Efficiency solutions** facilitate operational excellence by streamlining maintenance processes, optimizing asset performance, and enabling efficient planning, scheduling, and field service operations.

Headquartered in Mannheim, Germany, osapiens works with an international team of over 500 employees to support more than 2,000 customers worldwide.

2000 + Customers
60 + Countries
500 + Employees
60 + Nationalities

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