Round table: Presentation of Business Best Practices from Slovenia, including Horus & Adrastos Awardees:

Digitalising sustainability reporting under ESRS and CSRD: a case study of the development and deployment of the modular ESG ON platform

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Abstract

The introduction of the CSRD directive and the ESRS standards has confronted organisations with the need for structured, audit-traceable sustainability reporting, which fragmented, spreadsheet-based processes struggle to deliver.

The purpose of this paper is to present, through a case study, the development and deployment of the modular ESG ON platform as a response to this gap, and to evaluate how digitalising individual steps of the reporting process addresses concrete organisational pain points.

Methodologically, the paper draws on a case study of the platform's development and its deployment in companies, including consolidated group reporting.

The analysis compares the prior, largely manual process with the digitalised one across seven steps: document review, double materiality assessment with stakeholder engagement, calculation of the organisational carbon footprint across Scopes 1, 2 and 3, the transition plan, EU Taxonomy assessment, the consolidated sustainability statement, and conversion into a format for regulatory submission.

The results indicate that a modular, AI-supported approach facilitates audit traceability, year-on-year data comparability, and a reduction in manual workload.

The implications are twofold: for practice, the paper offers a transferable model for digitalising sustainability reporting, particularly for small and medium-sized enterprises within value chains; for theory, it contributes to understanding the role of digital tools in operationalising socially responsible reporting.

The main limitation is that the results derive from deployment in specific organisations and require further evaluation through independent measurement.

Keywords: sustainability reporting, CSRD, ESRS, digitalisation, double materiality assessment, carbon footprint