

Whitepaper

# Climate and ESG Reporting with LSEG Sustainability Intelligence

Empowering corporates for multi-framework  
compliance and investor grade reporting

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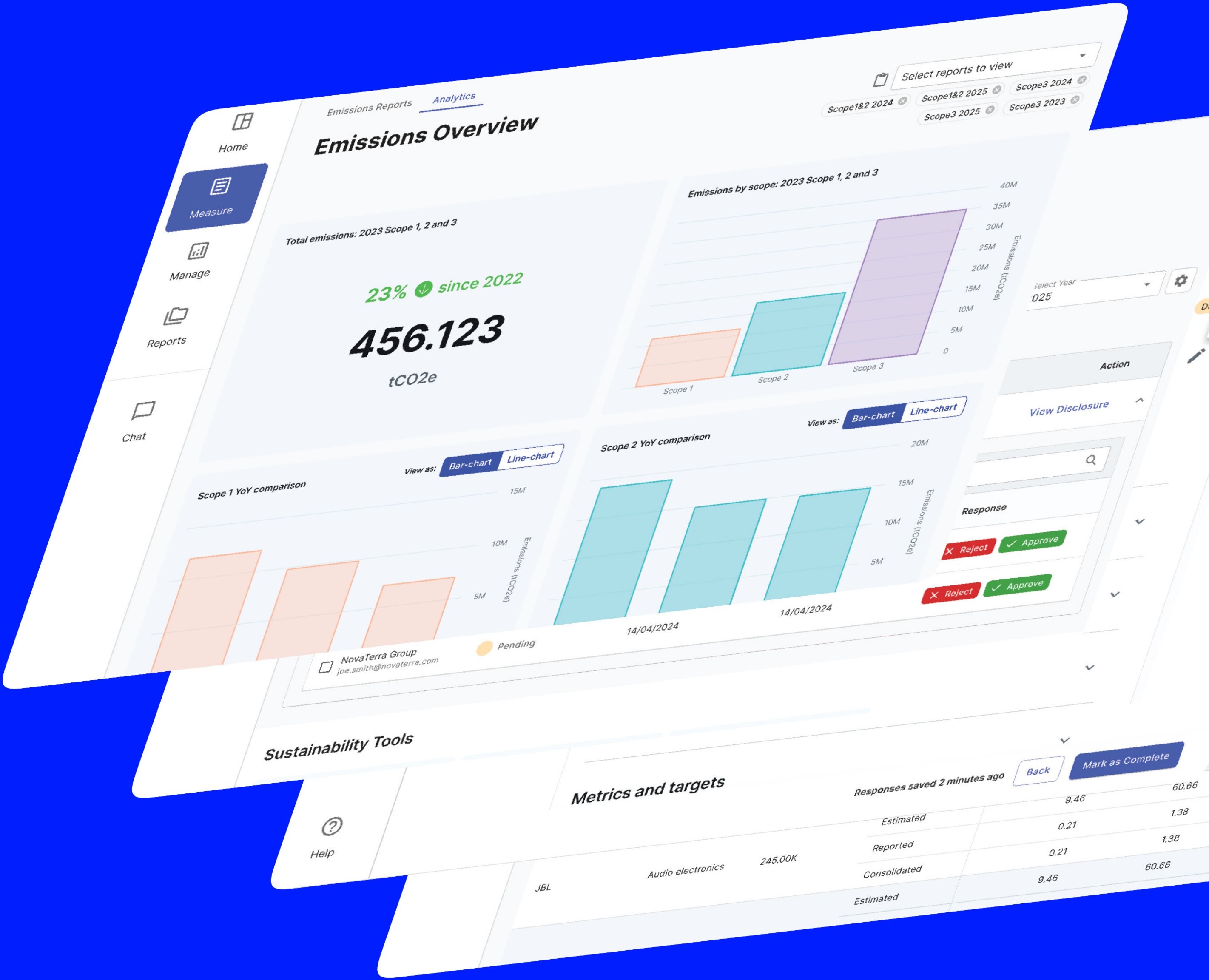
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# Navigating complexity: The case for intelligent sustainability reporting

**Corporate sustainability reporting** has entered a new era of complexity and urgency. Organisations are expected to disclose sustainability-related information that meets the needs of regulators, investors, customers, and other stakeholders. Yet the reporting landscape remains fragmented and is rapidly evolving, with overlapping frameworks, inconsistent terminology, and new regulatory requirements creating significant challenges for companies worldwide.

**The challenge begins with the frameworks themselves.**

Standards such as the International Sustainability Standards Board (ISSB), including ISSB S1 (General Requirements for Disclosure of Sustainability-related Financial Information) and ISSB S2 (Climate-related Disclosures), alongside the Global Reporting Initiative (GRI), the Task Force on Climate-related Financial Disclosures (TCFD), and jurisdictional regulations such as the EU Corporate Sustainability Reporting Directive (CSRD), all aim to improve reporting clarity and consistency. However, these frameworks often use different terminology, remain principle-based rather than prescriptive, and rarely provide practical templates. They tell companies what to report, but not how to report it. This lack of harmonisation and of concrete reporting guidance can result in duplication of effort and confusion, particularly when organisations must comply with multiple frameworks simultaneously.

Two distinct approaches have emerged: **story-driven and data-driven reporting**. Story-driven reporting articulates a company's identity and strategic intent through qualitative narratives such as CEO statements, business model narratives, and organisational context. It is designed for differentiation. While data-driven reporting focuses on quantitative metrics, alignment tables, and assurance to benchmark against global standards, it is designed for comparability. The future of sustainability reporting lies in balancing these two dimensions, where narrative context is supported by verifiable, comparable data. However, most companies lack the tools and capacity to achieve this balance. Indeed, studies show that many companies are still relying on manual data collection and spreadsheets for data analysis and consolidation<sup>1</sup>, and that since the early 2020's, sustainability reports are getting longer and yet less quantitative<sup>2</sup>. Both those trends illustrate the challenges corporates face in their disclosure and regulatory compliance efforts.

<sup>1</sup> [Nearly Half of Companies Still Using Spreadsheets to Manage ESG Data: KPMG Survey](#)

<sup>2</sup> [The DNA of 2023 U.S. Sustainability Reports](#)





**The reporting burden is immense.** Beyond formal sustainability reports, companies face a proliferation of disclosure requests: from CDP questionnaires and ESG surveys to data submissions for rating agencies and supply-chain partners. Meeting these demands requires coordination across a wide internal ecosystem; finance, HR, procurement, product development, R&D, operations, and even external suppliers. Data ownership is dispersed, information is often incomplete, and closing gaps requires advanced research and estimation techniques. Meanwhile, frameworks and regulations continue to evolve rapidly, leaving sustainability teams under pressure to deliver accurate, consistent disclosures within tight timelines.

**The result?** Corporate sustainability teams often find themselves dedicating more time to collecting and reconciling data than driving strategic impact. Instead of focusing on material issues and strategic decision-making, they are trapped in a cycle of manual reporting, duplicating efforts across overlapping frameworks and struggling to keep pace with regulatory change. Against this backdrop, the ISSB was established under the IFRS Foundation to converge leading standards such as TCFD and SASB into a global baseline for sustainability disclosure. ISSB S1 and S2 represent a major step toward consistency, but aligning with these standards and with GRI, CSRD, and others, still requires clarity, capacity, and technology.

As a global provider of financial and sustainability data, **LSEG** is uniquely positioned to bridge this gap. **LSEG Sustainability Intelligence** is a technology-driven platform designed to simplify and automate multi-framework sustainability reporting. Built on a foundation of deep sustainability research and advanced engineering, it harmonises requirements across global and local standards, curates intuitive reporting templates, and enables interconnected reporting modules through a traceable, modular data architecture. Research shows that robust sustainability reporting helps companies identify sustainability-related risks and opportunities, mitigate financial and reputational risks, strengthen supply chain relationships and enhance operational efficiency and stakeholder trust<sup>3</sup> – a process that starts with the right reporting tools.

This document outlines the **methodology** behind the creation of LSEG Sustainability Intelligence (Section 1: From Standards to Insights – Building an Intelligent Corporate Reporting Infrastructure) and illustrates the value of the **user experience** (Section 2: A guided and integrated corporate reporting journey). Together, these sections show how we transform fragmented frameworks into a streamlined, scalable system that reduces complexity, minimises reporting fatigue, and helps companies focus on disclosures that matter most, those aligned with global standards and essential for financial decision-making.

<sup>3</sup> Suhatmi, E. C., Dasman, S., Badarisman, D., Nahar, A., & Jaya, A. A. N. A. (2024). [Sustainability reporting and its influence on corporate financial performance: a global analysis](#). *The Journal of Academic Science*, 1(6), 715-724.

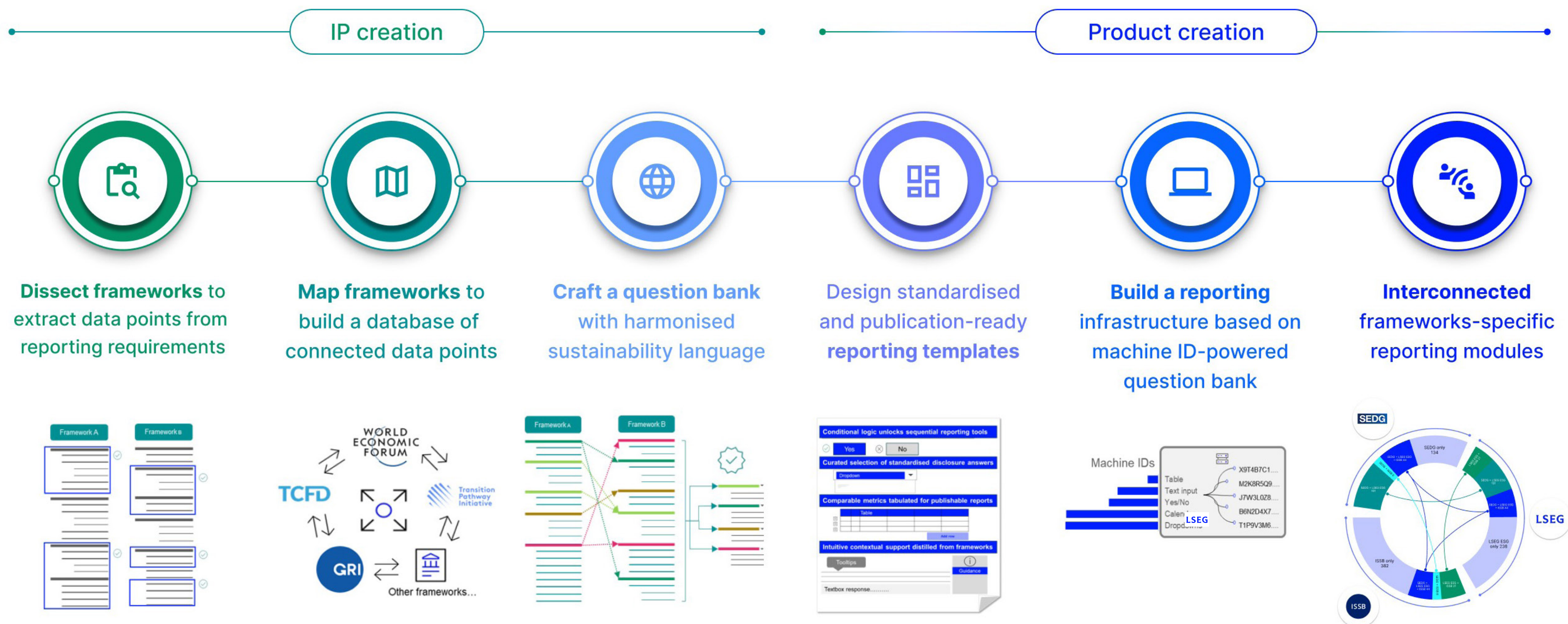


# Section 1: Methodology and module development

## From standards to insights: Building an intelligent corporate reporting infrastructure

To deliver a technology-driven solution for multi-framework sustainability reporting, we developed and continuously refine a six-step methodology. This process transforms complex standards into a harmonised, machine-powered infrastructure that enables automated, interconnected reporting modules (Figure 1). The steps below illustrate how we move from extracting granular data points to building a scalable system that simplifies compliance and enhances reporting value.

Figure 1: Six-step intellectual property (IP) and product creation process to build LSEG Sustainability Intelligence







### Step 1: Extract reportable data points from sustainability frameworks

Most sustainability frameworks such as ISSB, GRI, and TCFD are principles-based and narrative-heavy. They offer valuable context; however, they rarely translate into actionable, reportable data points or questions that can be directly answered. We systematically analyse each framework to identify underlying data points embedded within the narrative, converting abstract principles into structured, answerable questions.

**Outcome:** Abstract regulatory intent becomes practical, report-ready data fields.



### Step 2: Map frameworks to build a database of connected data points

Different sustainability reporting frameworks often require similar information but use different languages which creates duplication and inconsistency for corporates reporting. LSEG Sustainability Intelligence reporting module systematically maps reporting requirements from major frameworks into a unified database, grouping them by common topics. These topics serve as anchors for building a coherent question set, ensuring that our reporting tools reflect the breadth of requirements while eliminating redundancy.

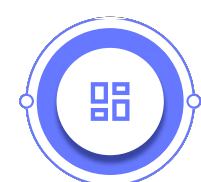
**Outcome:** A single, connected source of truth that eliminates duplication and supports multi-framework alignment.



### Step 3: Craft a question bank with harmonised sustainability language

Using this mapped data, we curate a question bank written in a unified sustainability language; concise, intuitive, and free from redundant jargon, removing corporates reporting fatigue. Questions are sequenced logically, from qualitative to quantitative disclosures, mirroring the corporate reporting workflow.

**Outcome:** Consistent terminology, reduced reporting fatigue, and improved user clarity.



### Step 4: Design standardised and publication-ready reporting templates

Sustainability frameworks and standards provide principles and disclosure requirements, but they do not offer practical reporting templates. Reading and interpreting a framework is fundamentally different from having a structured template with questions, answer formats, and data fields ready for input. Without this operational layer, corporates face a significant gap between understanding reporting requirements and producing a report. LSEG Sustainability Intelligence transforms the harmonised question bank into dynamic templates with conditional logic, tooltips, and standardised response formats which operationalises sustainability frameworks.

**Outcome:** Framework guidance becomes an operational reporting interface that accelerates completion and improves accuracy.



### Step 5: Build a reporting infrastructure based on machine ID-powered question bank

While sustainability experts can interpret frameworks, map requirements and design templates, corporates need more than static templates, they require scalable technology to manage their sustainability data and automate disclosure elements across frameworks. Our solution bridges this gap by supporting our expert designed templates with a structured, digital infrastructure that underpins our reporting platform, enabling precise tracking, dynamic rendering, and future-ready automation.

**Outcome:** An interconnected reporting infrastructure that supports automation, consistency, and future interoperability.





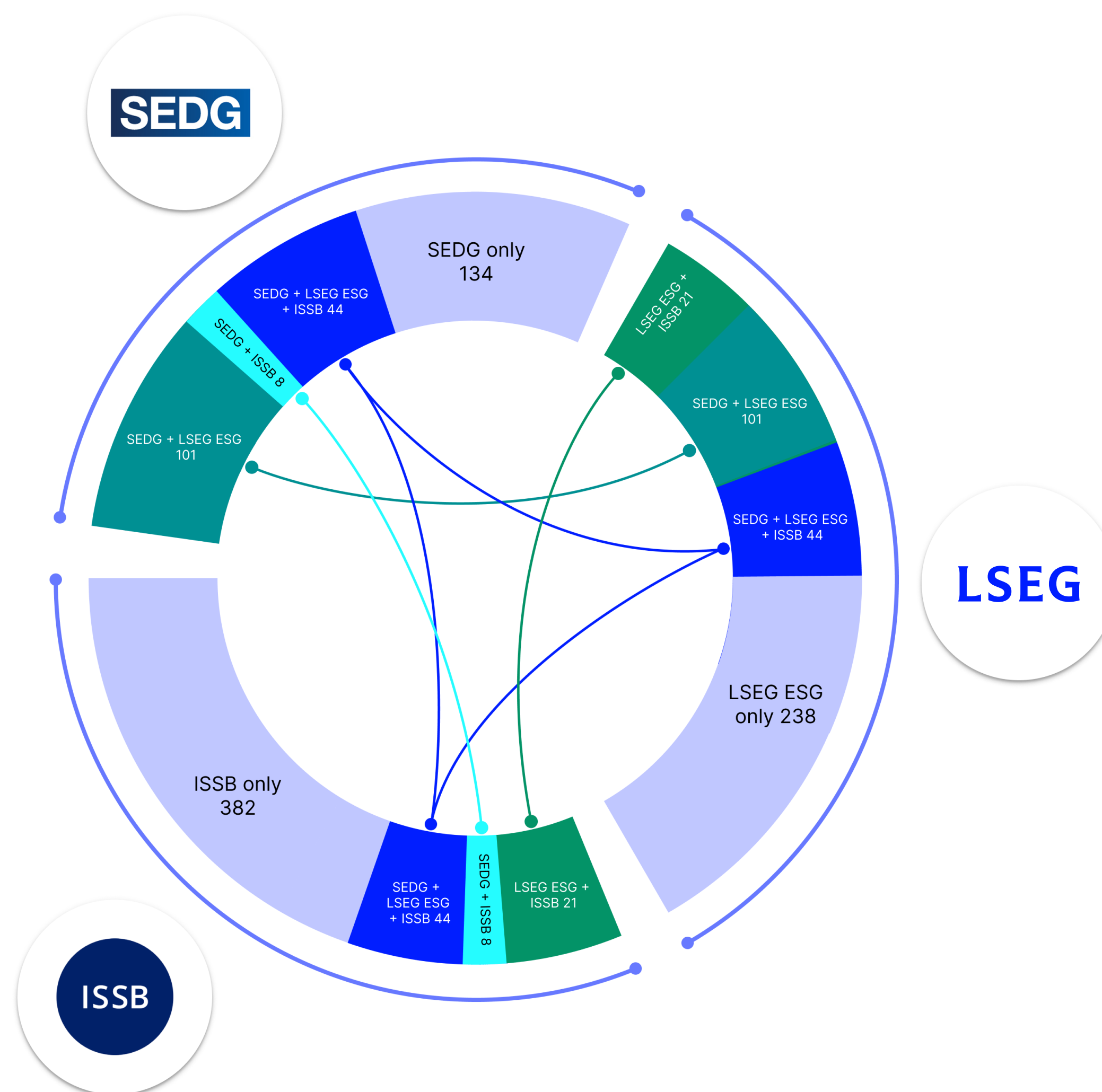


## Step 6: Interconnected framework-specific reporting modules

With the interconnected reporting infrastructure established, we curate framework-specific modules such as ISSB S1/S2, GRI, CSRD, LSEG ESG score-based reporting and local standards including Malaysia's SEDG. Common data points automatically populate across framework reporting templates, enabling corporates to "report once, comply many times." This interoperability transforms reporting from a fragmented, compliance-heavy task into a streamlined, scalable solution that adapts to global and local requirements. Leveraging LSEG's market-leading ESG and climate datasets, the disclosure modules can also auto-populate fields where verified LSEG data already exists for a company. This data mapping ensures consistency between internal disclosures and externally available market information, reduces manual input, and strengthens comparability with peer datasets used by investors and regulators.

**Outcome:** Reporting becomes streamlined, scalable, and adaptive, reducing manual effort while enhancing comparability across jurisdictions.

Figure 2: Mapping between interconnected data points across framework-specific reporting modules in LSEG Sustainability Intelligence





# Section 2: Features and user experience

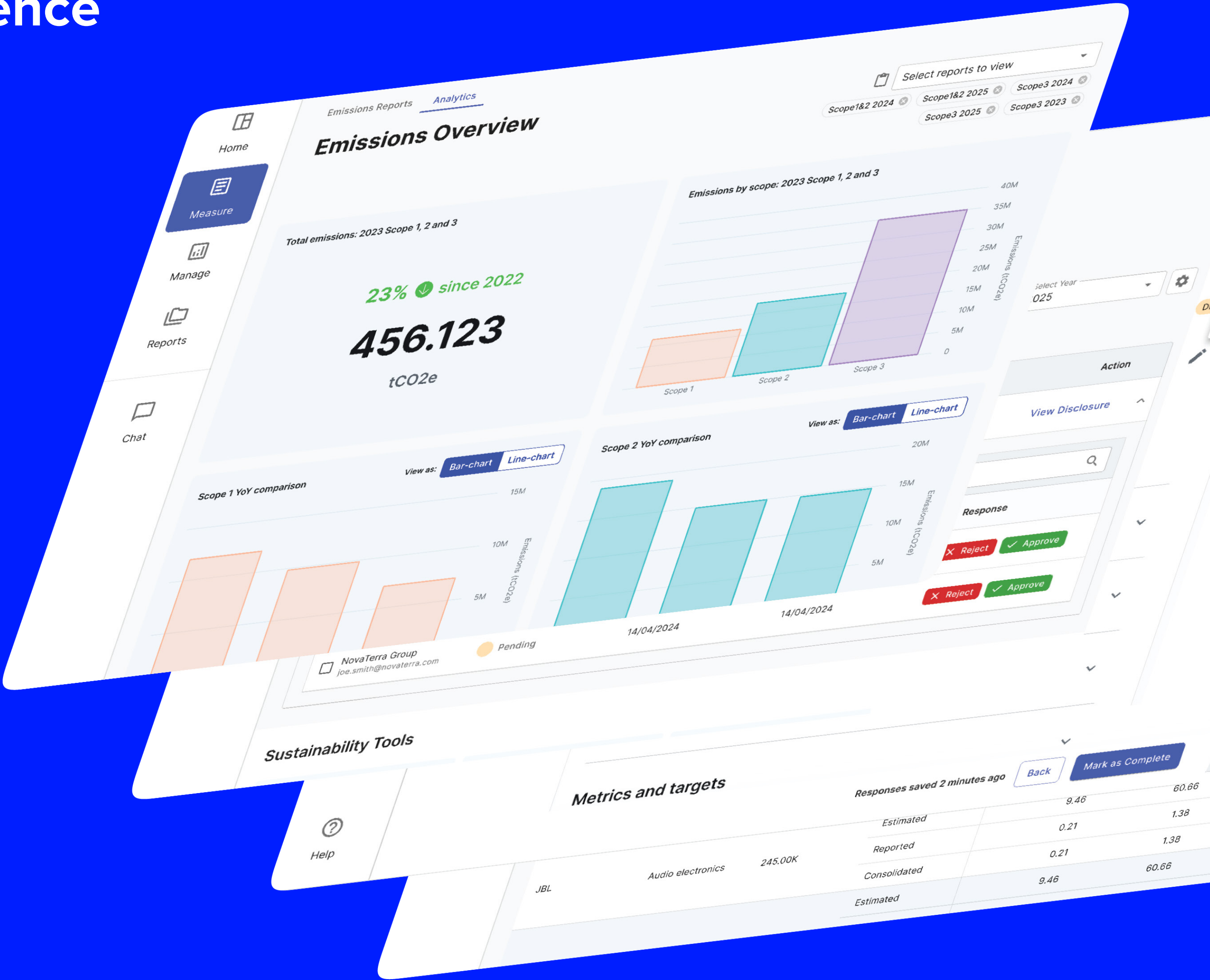
## A guided and integrated corporate reporting journey

LSEG Sustainability Intelligence empowers corporates to take control of their sustainability reporting journey through a suite of modular, purpose-built tools. Each tool is designed to streamline reporting processes, ensure long-term alignment with evolving global standards and generate end-to-end audit trails. This suite of tools can be white labelled to exchanges and banks that distribute licenses to their corporate clients and listed companies as to enable widespread adoption, ensure guided implementation and improve market education and capacity building.

As illustrated in Figure 3, Sustainability Intelligence is structured around three interconnected workflows, **Measure**, **Manage**, and **Report**. The platform delivers a continuous and intelligent reporting experience:

- **Measure:** Establish baselines, calculate Scope 1, 2 and 3 emissions, and monitor progress toward decarbonisation goals.
- **Manage:** Manage supply chain data, engage suppliers to collect reported data, and refine estimates using real-world inputs.
- **Report:** Prepare disclosures aligned with global frameworks, seamlessly integrate emissions data, and generate auditable investor-ready reports.

Section 2 highlights the key features available in the *Report* workflow. Where relevant, the emphasis on how these features intersect with *Measure* and *Manage* workflows is outlined to reflect the integrated nature of LSEG Sustainability Intelligence platform.





Streamlined profile configuration for tailored reports

Define reporting boundaries, periods, and frameworks with precision and flexibility.

LSEG Sustainability Intelligence begins the reporting process by enabling users to define their organisation’s reporting boundary and select the relevant reporting period (see Figure 4). Designed with flexibility in mind, the platform accommodates both aligned and non-aligned financial and sustainability reporting cycles, adapting to each entity’s specific reporting context.

For each reporting period, the platform automatically generates framework-specific disclosure, such as ISSB or LSEG ESG, ensuring consistency across emissions calculations, supplier tracking, and disclosures. This structured setup creates continuity throughout the sustainability reporting lifecycle, reducing rework and strengthening audit readiness.

**Outcome:** A unified foundation that ensures every disclosure connects to the correct boundary, period, and dataset.

Figure 3: Homepage of LSEG Sustainability Intelligence

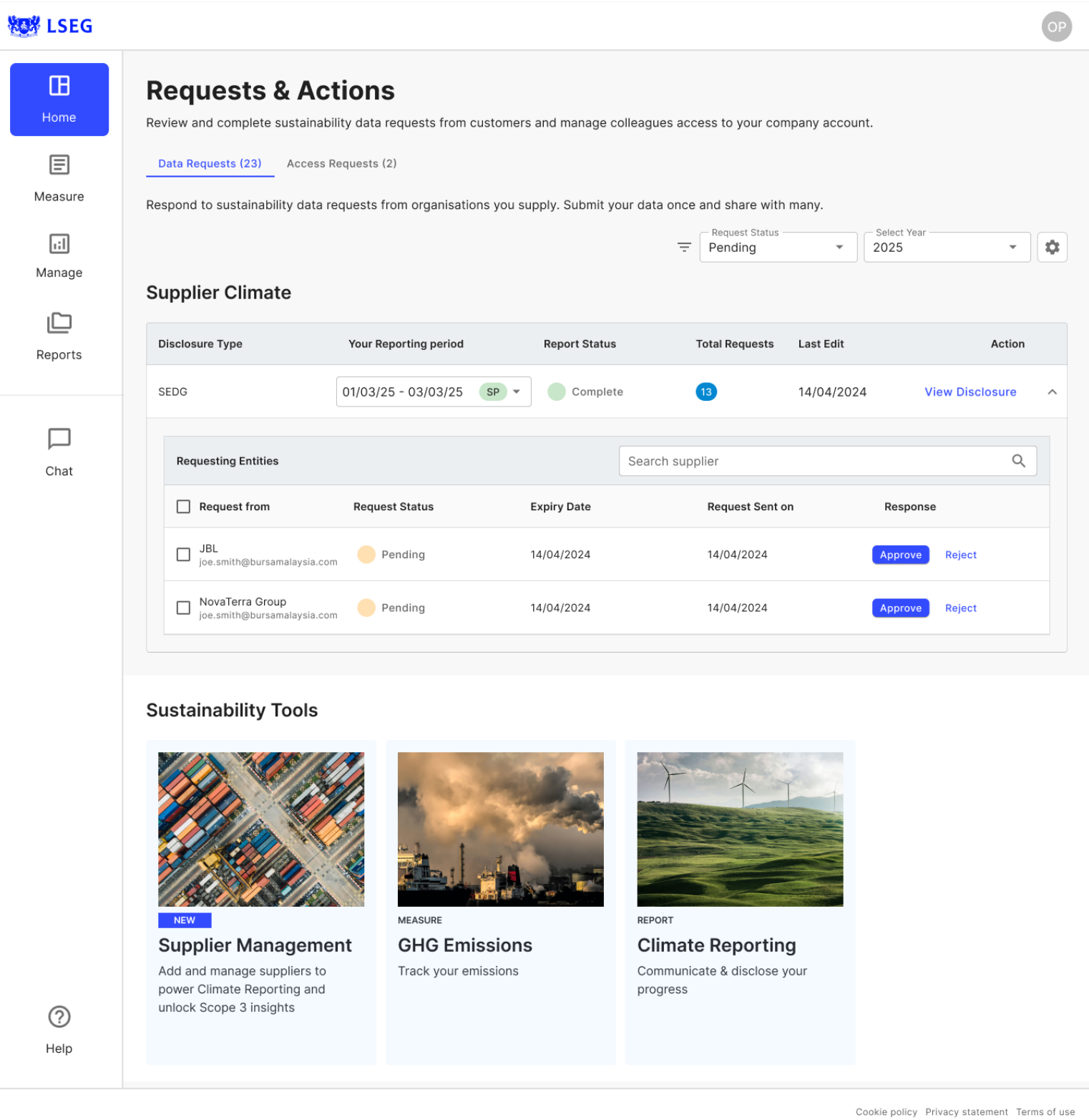
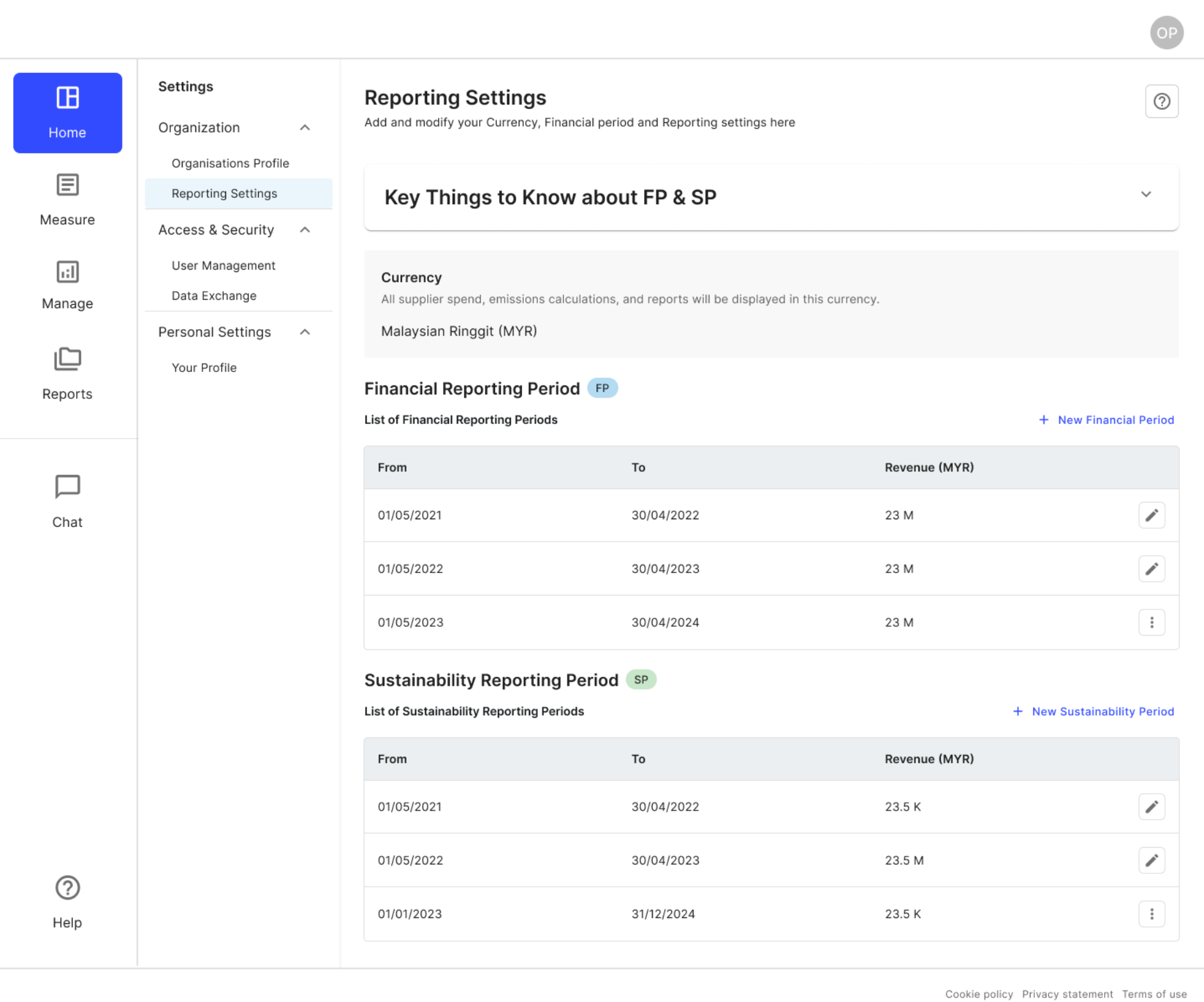


Figure 4: Configuration of reporting settings





Guided reporting experience - beyond text boxes

Turns disclosure entry into an intelligent, guided workflow.

LSEG Sustainability Intelligence streamlines the corporate reporting process through pre-researched templates and dynamic questionnaires designed for clarity, consistency, and efficiency. Each question within the reporting module is derived from LSEG’s proprietary mapping across leading sustainability frameworks, including ISSB S1 and S2, GRI, TCFD and CSRD. These questions are carefully aligned with their respective frameworks to ensure indicator interoperability and support regulatory compliance. The interface combines automation with embedded intelligence (see Figure 5):

- **Conditional logic:** dynamically reveals only relevant questions, reducing complexity and streamlining the reporting workflow.
- **Tabular data formats:** structure quantitative data for comparability and export ready outputs for publication or stakeholder communication.
- **Pre-researched dropdowns:** simplify complex disclosures with standardised options to reduce manual input and accelerate the reporting process.

Together, these features turn compliance into an efficient, structured process that accelerates completion and reduces interpretation effort.

**Outcome:** Clearer, faster, and more consistent data capture across all frameworks.

Figure 5: Questions revealed based on selected ISSB standards featuring interactive drop-down menu in tabular layouts

LSEG

Home

Measure

Manage

Report

Chat

Help

ISSB

General Disclosures

Governance

Strategy

Risk Management

Metrics & Targets

Metrics

Targets

Summary

SP01/05/2023-30/04/2024Completed

Metrics

Greenhouse gas emission total

☐ IFRS S1 Sustainability-related disclosures

☒ IFRS S2 Climate-related disclosures

[S2] Greenhouse gas emission - scope 1, 2 & 3

Associated frameworksESGISSBSEDG

Disclosure the compny's GHG emission bu scope in metric tonnes of carbon dioxide equivalent (tCO2e)

Initiative type		2024	2025	2026
<div></div>	Scope 1	18000	12000	2000
<div></div>	Scope 2 Location-based	15000	8000	5000
<div></div>	Select one			250000
<div></div>	Scope 1			5000
<div></div>	^ Scope 2			1300
<div></div>	Scope 2 Location-based			300
<div></div>	Scope 2 Market-based			20
<div></div>	^ Scope 3 (Upstream)			650
<div></div>	Scope 3 Cat:1 Purchase goods and services			202
<div></div>	Scope 3 Cat:2 Capital goods			
<div></div>	Scope 3 Cat:3 Fuel-and-energy-related activities (not include in Scope 1 or 2)			

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Connected reporting and automated data flow

*Eliminates duplication by linking emissions, supplier, and disclosure data.*

LSEG Sustainability Intelligence integrates emissions data from the Measure and Manage workflows directly into the Report workflow. Scope 1 and 2 calculations, as well as Scope 3 estimates and supplier-reported data, flow seamlessly into the relevant disclosure tables eliminating repetitive, manual data entry and creating a fully integrated reporting environment.

- The **Emissions Calculator**, ensures consistency between Scope 1, 2 & 3 outputs and disclosure metrics by pre-filling disclosure inputs using GHG emissions data (Figure 7).
- The **Supplier Engagement** feature enables corporates and financial institutions to collect reported emissions data directly from suppliers or clients, replacing estimates with primary data. Where we have a mixture of both estimated and primary data it is consolidated in an integrated GHG emissions dashboard (see Figure 8).

**Outcome:** A single source of truth for emissions data that evolves as reporting accuracy improves.

Figure 7: Import GHG emission data from the Measure and Manage hubs to the Report hub

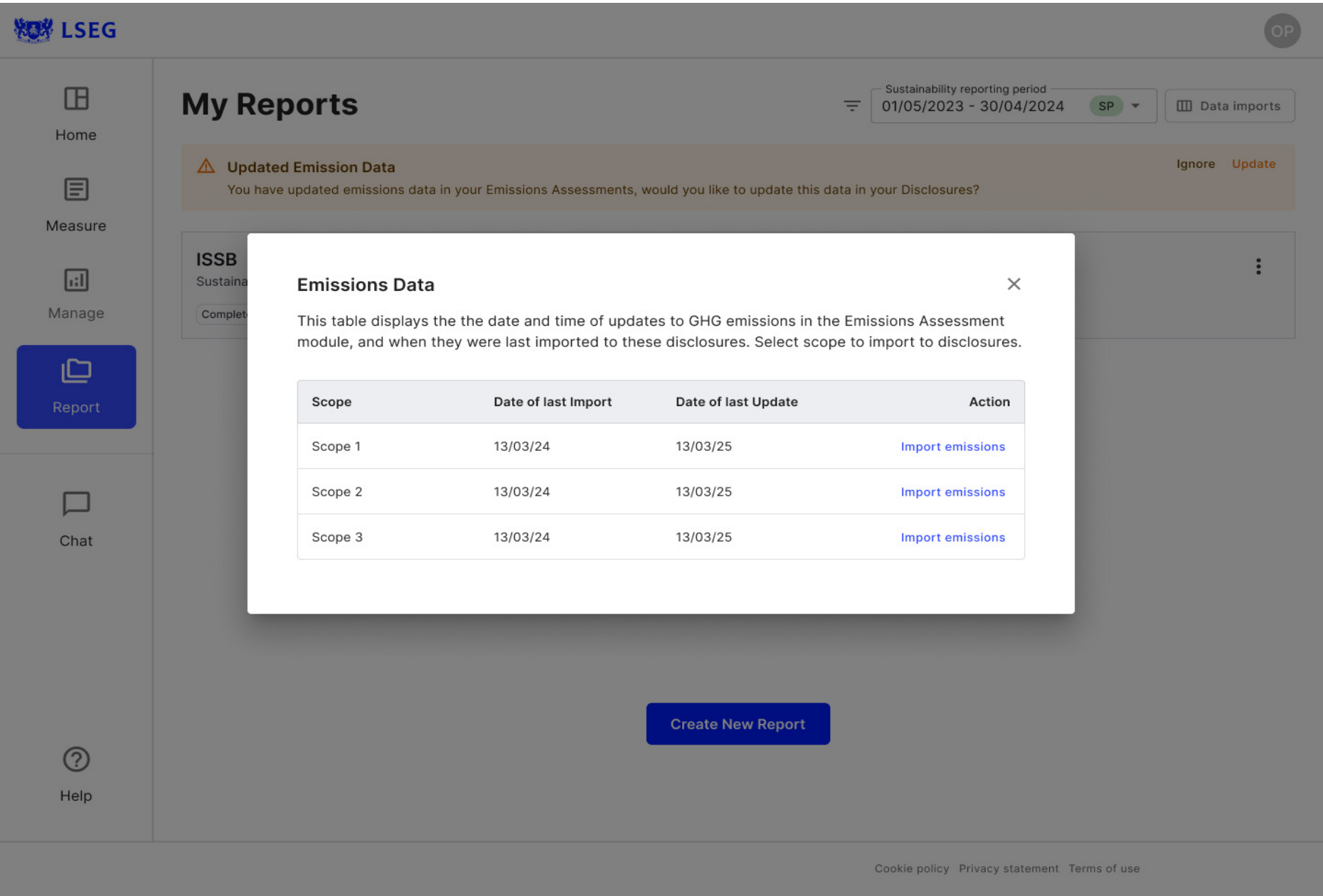
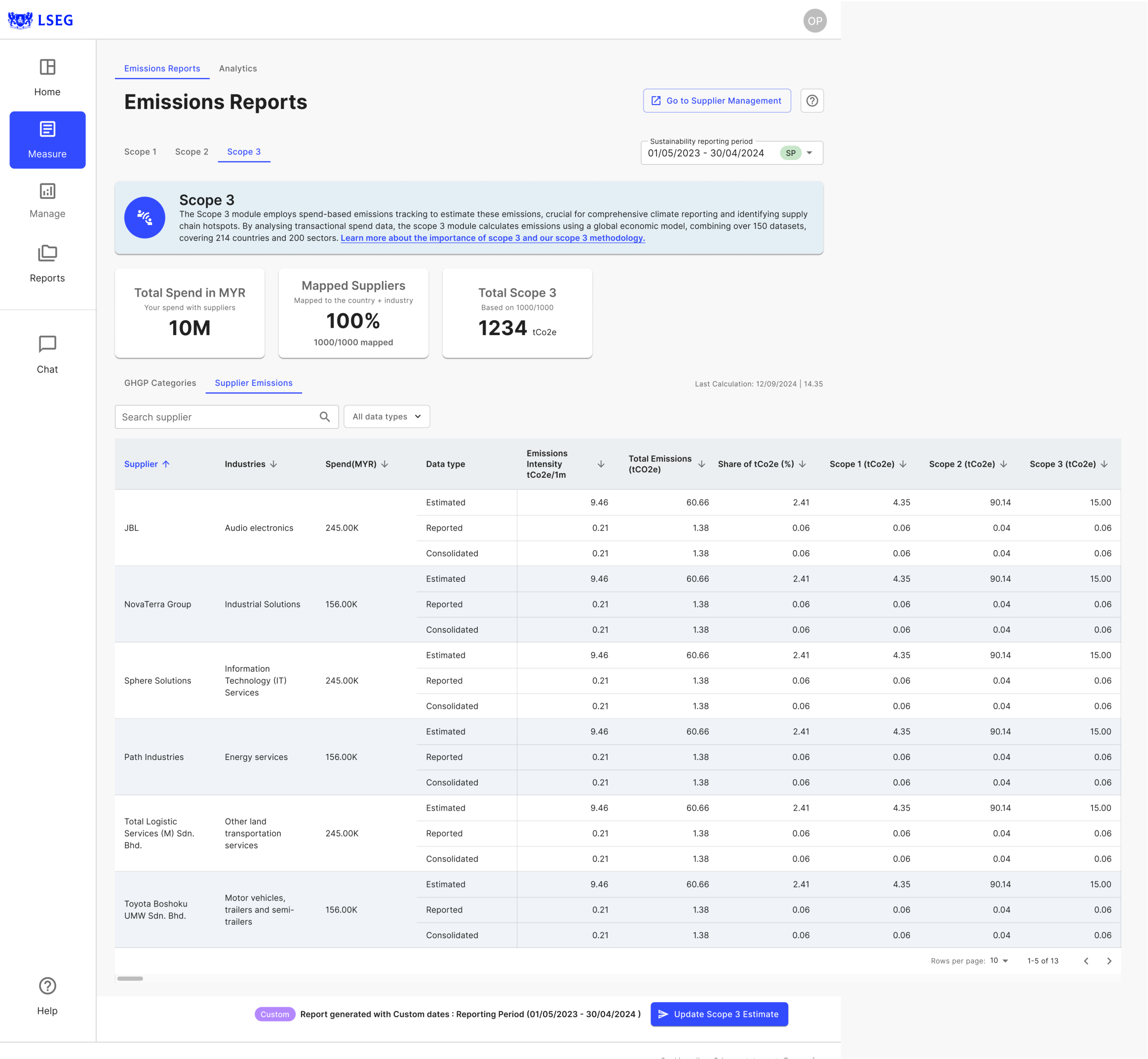


Figure 8: Suppliers’ reported emissions replace estimated emissions and are used as consolidated emissions





From review to export - built for assurance

Secure, collaborative, and audit-ready by design.

Before submission, users can review and validate disclosures through structured workflows that support both internal collaboration and external assurance:

- **User management** with granular permissions supports secure collaboration (see Figure 9).
- **Review mode** allows users and auditors to preview submitted data (see Figure 10).
- **Export tools** deliver multi-format outputs (Excel, Word, JSON and so on) ready for assurance, investor submission, or narrative reporting (see Figure 10).
- **Version history** maintains a complete audit trail of edits and timestamps (see Figure 11).

**Outcome:** A transparent audit trail that upholds data integrity and credibility across reporting cycles.

Figure 9: Manage users onboarded based on their roles

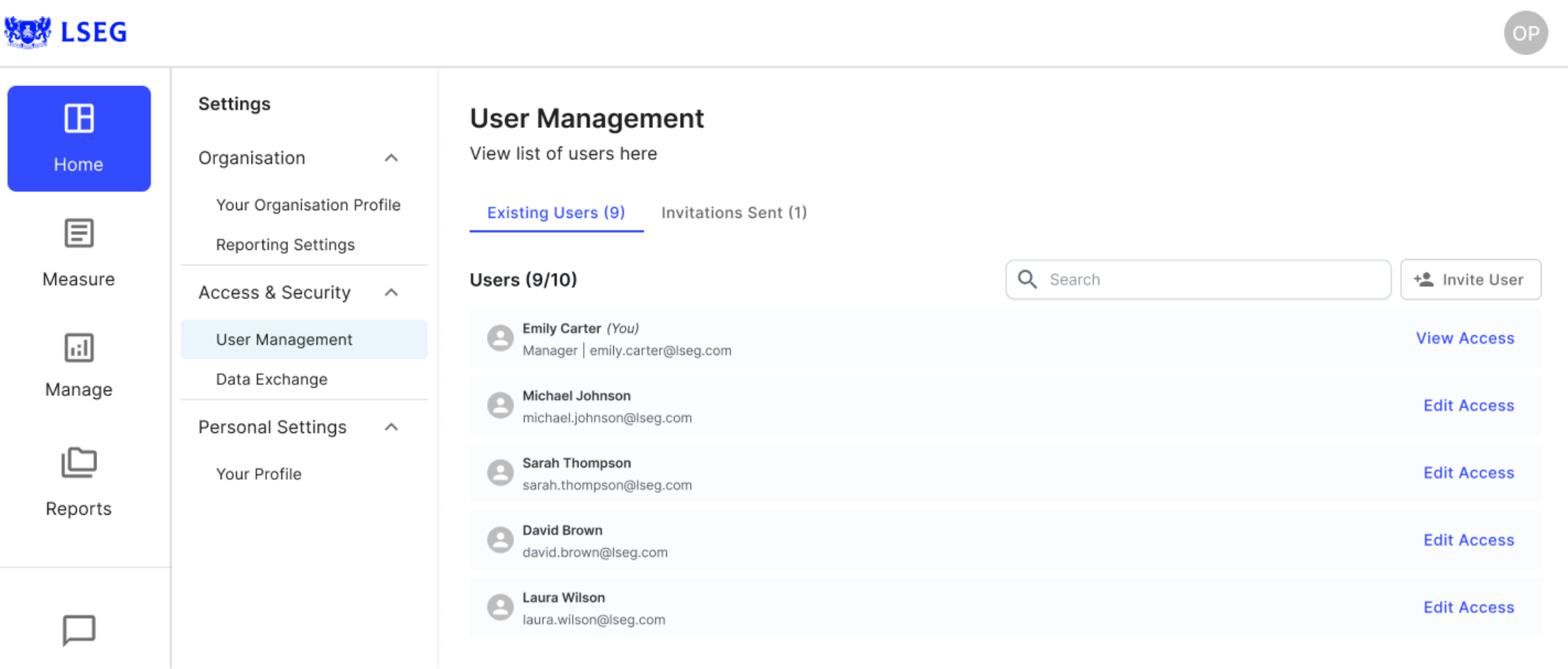


Figure 10: Review to finalise report in a single page and exportable into multiple formats

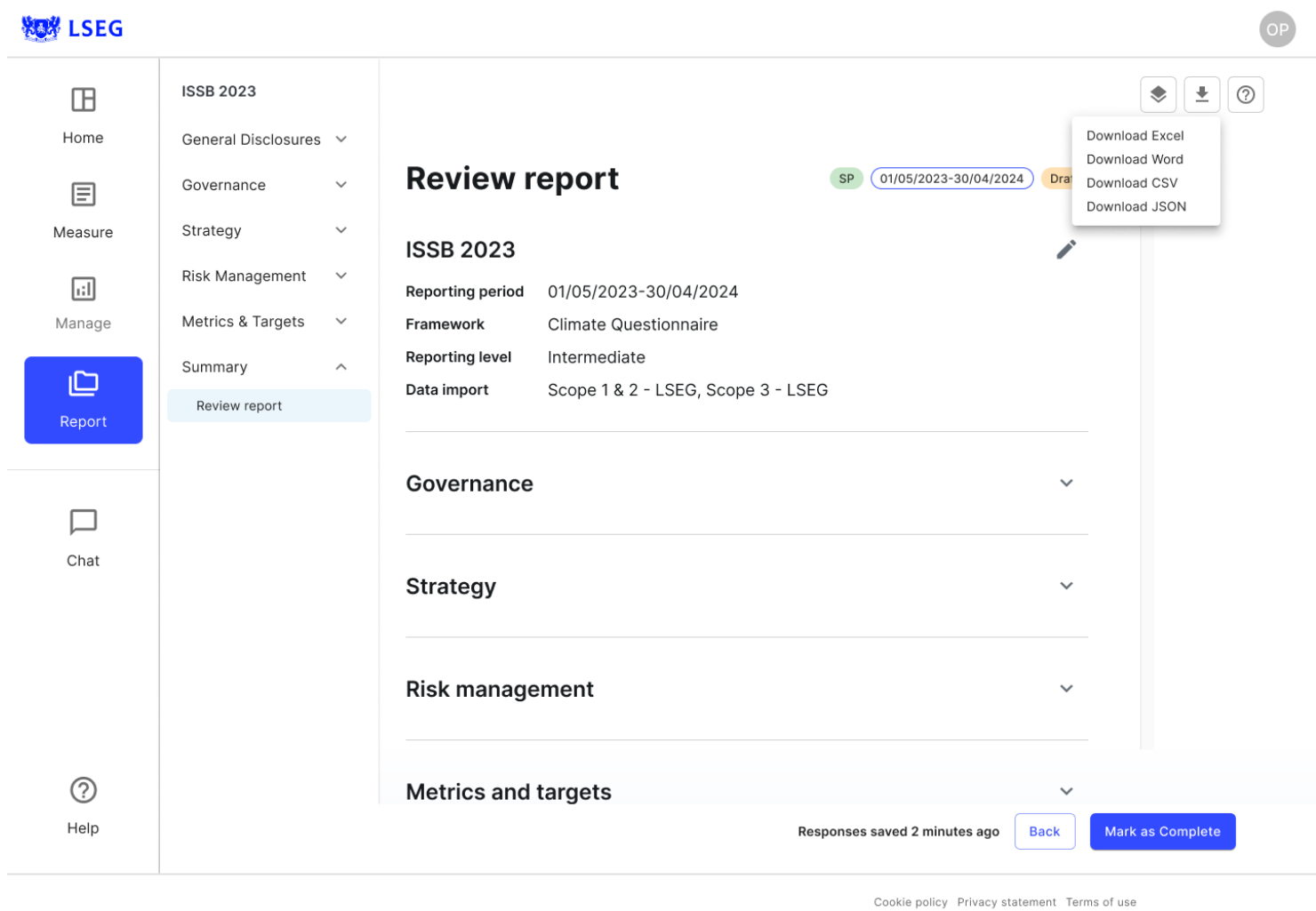
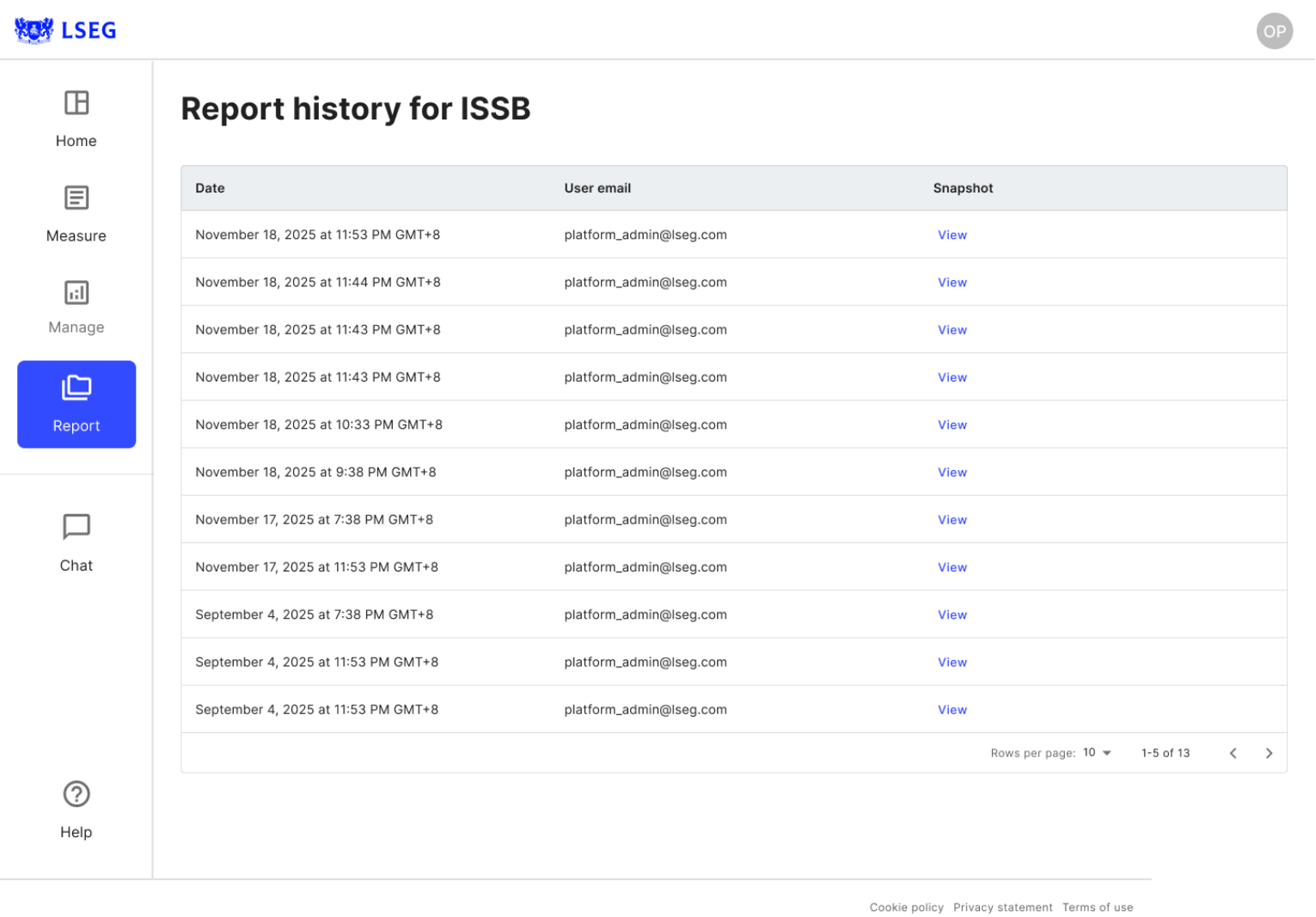


Figure 11: Report history, previous activities as audit trail





Data integrity and stakeholders communication

*Bridging internal collaboration and external disclosure.*

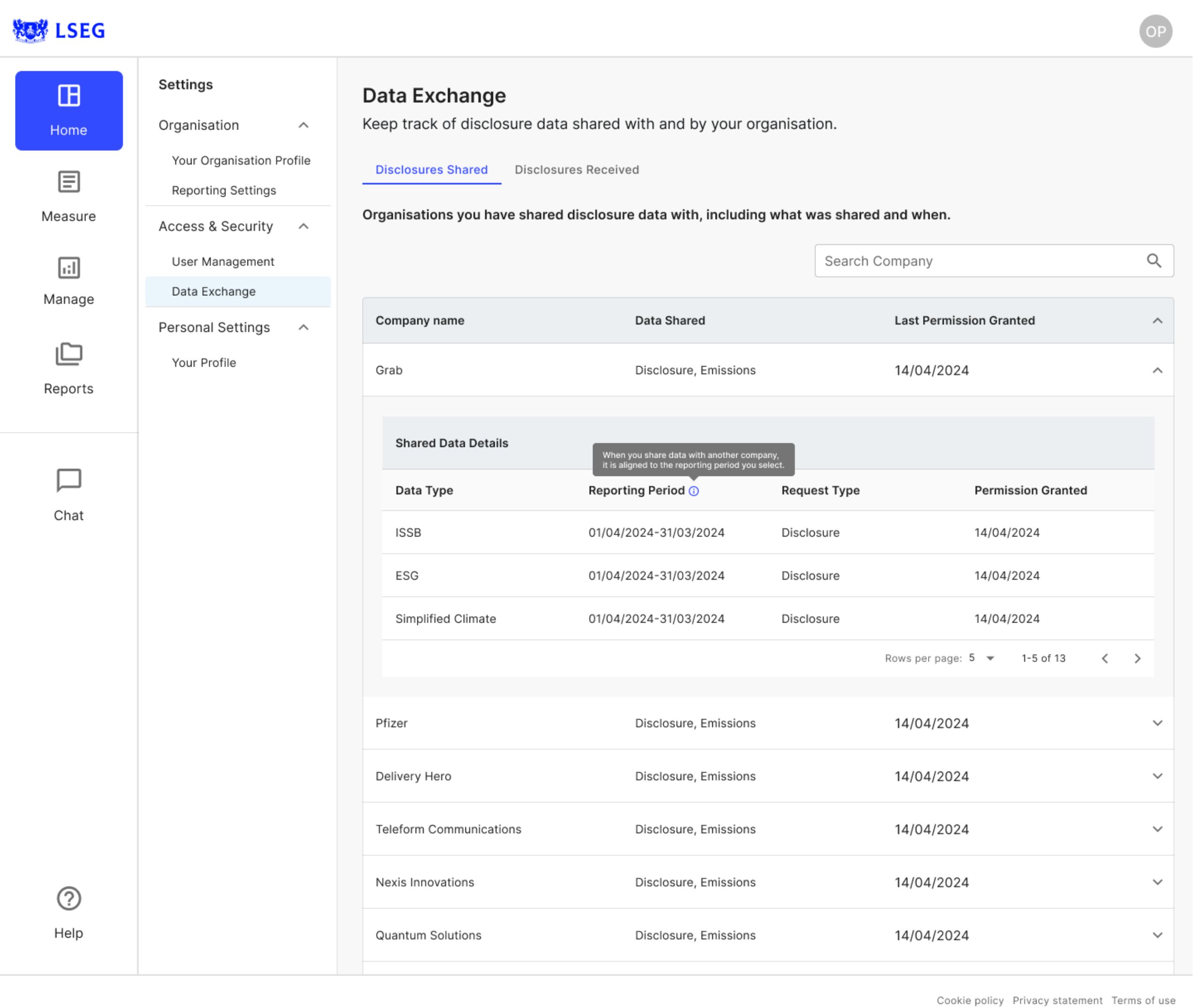
The platform supports controlled data sharing within and outside of your organisation. Teams can manage access permissions for internal reviewers, external auditors, or stakeholders such as ESG rating agencies, financial institutions and exchanges. The platform enables organisations to manage access to disclosure reports, facilitating both incoming and outgoing data-sharing requests ensuring seamless engagement with external stakeholders and supply chain partners, while safeguarding the accessibility and confidentiality of sustainability data (see Figure 12).

By integrating structured, data-driven reporting with flexible export capabilities, LSEG Sustainability Intelligence bridges the gap between story-driven and data-driven reporting. It enables organisations to meet both investor-grade standards and stakeholder communication needs, bringing transparency, credibility, and efficiency to the heart of corporate sustainability disclosure.

Summary

Through guided workflows, embedded intelligence, and automated data flows, LSEG Sustainability Intelligence transforms sustainability reporting into a connected, collaborative process. The platform empowers users to focus on impact and strategy, not manual reporting, while ensuring compliance with a rapidly converging global framework landscape.

Figure 12: Disclosures shared and requests received





# Section 3: What's Next

## Shaping the future of sustainability disclosures

LSEG Sustainability Intelligence has been recognised by industry leaders for its innovation and impact. The platform won “**Best ESG Disclosure & Reporting Solution**” at the 2024 *Regulation Asia Awards for Excellence*, received a “**Highly Commended**” distinction for “**Best Climate Risk Management Solution**”, and was named “**ESG Data Initiative of the Year**” at the *Sustainable Investment Awards 2024*. (see Figure 13).

These awards affirm the platform’s leadership in transforming complex sustainability frameworks into intelligent, technology-enabled reporting systems. They also highlight its growing role as a trusted enabler for corporates, financial institutions, and exchanges seeking to deliver transparent, decision-useful sustainability data at scale.

As global standards such as the **ISSB** expand to cover biodiversity, human capital, and other sustainability topics, LSEG Sustainability Intelligence will evolve in step. The platform’s next generation of capabilities includes:

- **LSEG data-powered reporting:** Direct integration of LSEG’s trusted sustainability datasets to enrich and benchmark corporate disclosures.
- **Alignment with additional international frameworks and local regulations:** Integration of evolving global standards and jurisdiction-specific requirements.

- **Independent assurance of Scope 3 GHG emissions:** Verification on carbon footprint data to enhance data credibility and accuracy in line with disclosure requirements.

Together, these enhancements will help organisations **future-proof their disclosures, unlock strategic insight, and drive measurable progress**. Reporting becomes not just more manageable but more meaningful, anchored in data quality, comparability, and continuous improvement.

Figure 13: LSEG Sustainability Intelligence awards





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