

Corporate sustainable reporting: A global comparison



Corporate sustainability reporting is essential for transparency, accountability, and informed decision-making by investors and stakeholders.

The EU Corporate Sustainability Reporting Directive (CSRD), for one, represents a significant step in global reporting standards by setting

a high benchmark for comprehensive ESG reporting.¹ This makes it a valuable reference point for comparing different regional approaches to sustainability reporting.

So, how do other regions compare when it comes to sustainable reporting?

Comparison of reporting standards

Europe



Regulatory requirements:

The EU Corporate Sustainability Reporting Directive (CSRD) mandates detailed sustainability reporting starting in 2025. Comprehensive ESG reporting is mandatory for large companies and listed small and medium enterprises (SMEs).²



Key focus area:

Comprehensive ESG reporting, including detailed metrics for environmental impact, social responsibility, and governance practices.²

The United States of America



Regulatory requirements:

Sustainability reporting in the US is largely voluntary, with proposed SEC rules on climate disclosures expected to standardise reporting requirements.³



Key focus area:

Climate-related financial risks and opportunities, with less emphasis on social and governance aspects.³

Asia



Regulatory requirements:

Countries such as Singapore, Japan, Korea, and Taiwan have extended timelines for implementing European Sustainability Reporting Standards (ESRS).^{[4] [5]}



Key focus area:

The focus generally aims to align with international standards, which include environmental impact, corporate governance and many more. Social factors such as labour rights, community engagement are also gaining more attention recently.^{[4] [5]}

Similarities across all regions



Focus on ESG:

All regions emphasise environmental, social, and governance (ESG) factors in sustainability reporting.



Transparency and accountability:

There is a global push for transparency in how companies impact the environment and society.



Investor and stakeholder importance:

Sustainability reports are critical for investors and stakeholders to make informed decisions, no matter where they are from or based.

Technologies that optimise sustainability reporting



Data management

Advanced data management solutions ensure accurate, comprehensive, and real-time sustainability reporting by efficiently collecting, processing, and storing vast amounts of data from various sources.



Cloud services

Scalable cloud infrastructure supports large-scale data storage and processing, enabling enterprises to handle sustainability data efficiently and securely, with accessibility from anywhere.



Artificial intelligence (AI) and analytics

AI-driven analytics enhance the accuracy and depth of sustainability reports by offering actionable insights and predictive capabilities. Enterprises can make informed decisions based on comprehensive data analysis and insights.

Take your sustainability reporting to the next level

Technologies in data management, cloud services and AI analytics, to name a few, can help ensure accurate, secure, and comprehensive sustainability reporting.

Learn more about our [sustainability efforts](#).