

From automation to integration into all business processes – sustainability is more than a reporting topic

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Fragmented data and disconnected controls block ESG audit-readiness

Trusted disclosure requires connected applications, traceable data, and governed AI – embedded in the same foundation as financial reporting

⚠ Challenges

ESG data is collected in spreadsheets and surveys with no audit trail back to source systems- 90% of Wave 2 CSRD organizations still rely on manual, spreadsheetbased data collection (PwC, 2025)

Financial and non-financial data sit in different tools, with different owners, definitions, and close calendars- 96% of CFOs question the integrity of their non-financial data (Verdantix)

On average 10 line of businesses including finance, HR, procurement, operations, and legal are involved in CSRD reporting, yet no governed cross-functional workflow currently connects them (PwC Ireland, 2026)

Controls are manual, late, and rarely tested before the external auditor arrives and fragmented data collection and management is identified as the #1 recurring challenge in sustainability reporting (KPMG, 2025-2026)

AI assistants and agents are blocked because the underlying ESG data is not trustworthy enough to act on.

🎯 Target State

Reporting is automated, traceable, and assurance-ready by design with every data point linked back to governed source systems

ESG and financial data share one model, one definition, one close calendar - sustainability becomes a first-class performance signal alongside financials.

Cross-functional reporting is governed end-to-end through persona-based task assignments, guided workflows, and embedded validation checkpoints. Every team knows what to do, in what order, and what "done" looks like.

Controls are embedded, continuously tested, and evidenced for the auditor. Audit readiness is built into the process, not bolted on at year end.

AI assistants and agents operate on governed ESG data with full logging explainability and accountability.

Audit ready ESG reporting moves sustainability from disclosure risk to enterprise control

AGENTS including Sustainability agents

SAP Sustainability solutions

Where AI turns sustainability into business action



Runs sustainability across the business with embedded processes and compliance



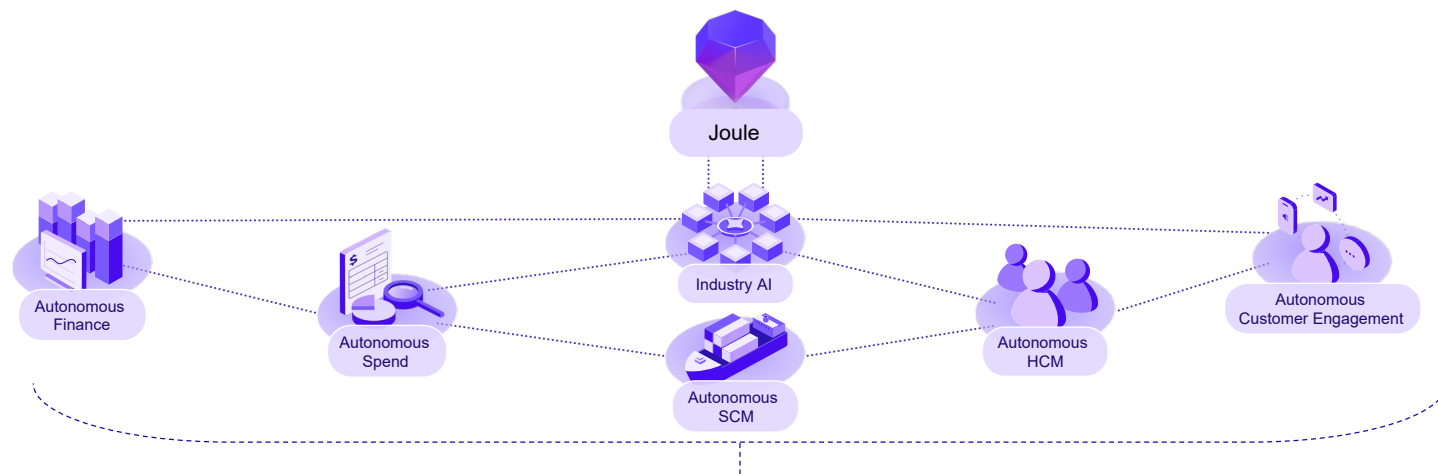
One sustainability data foundation for trusted decisions at lower TCO



AI helps execute, not just analyze, reducing effort and risk at scale

APPS

DATA – built on a harmonized sustainability data foundation



Sustainability built into core business decisions



powered by SAP Business Technology Platform and S/4HANA

SAP Build

SAP
Integration
Suite

AI & Data
Foundation

Core Platform
Capabilities

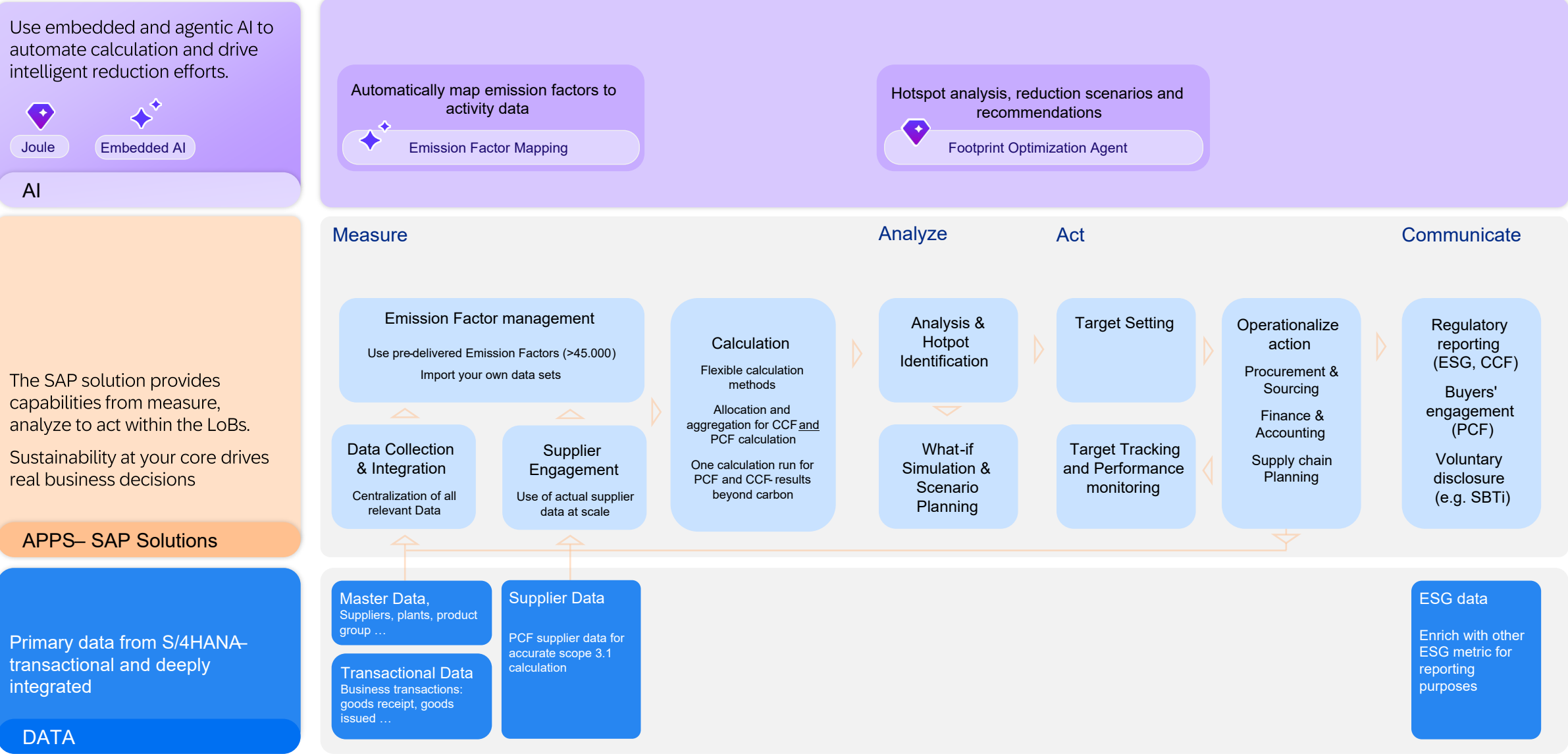
and Business Transformation Management

SAP Signavio

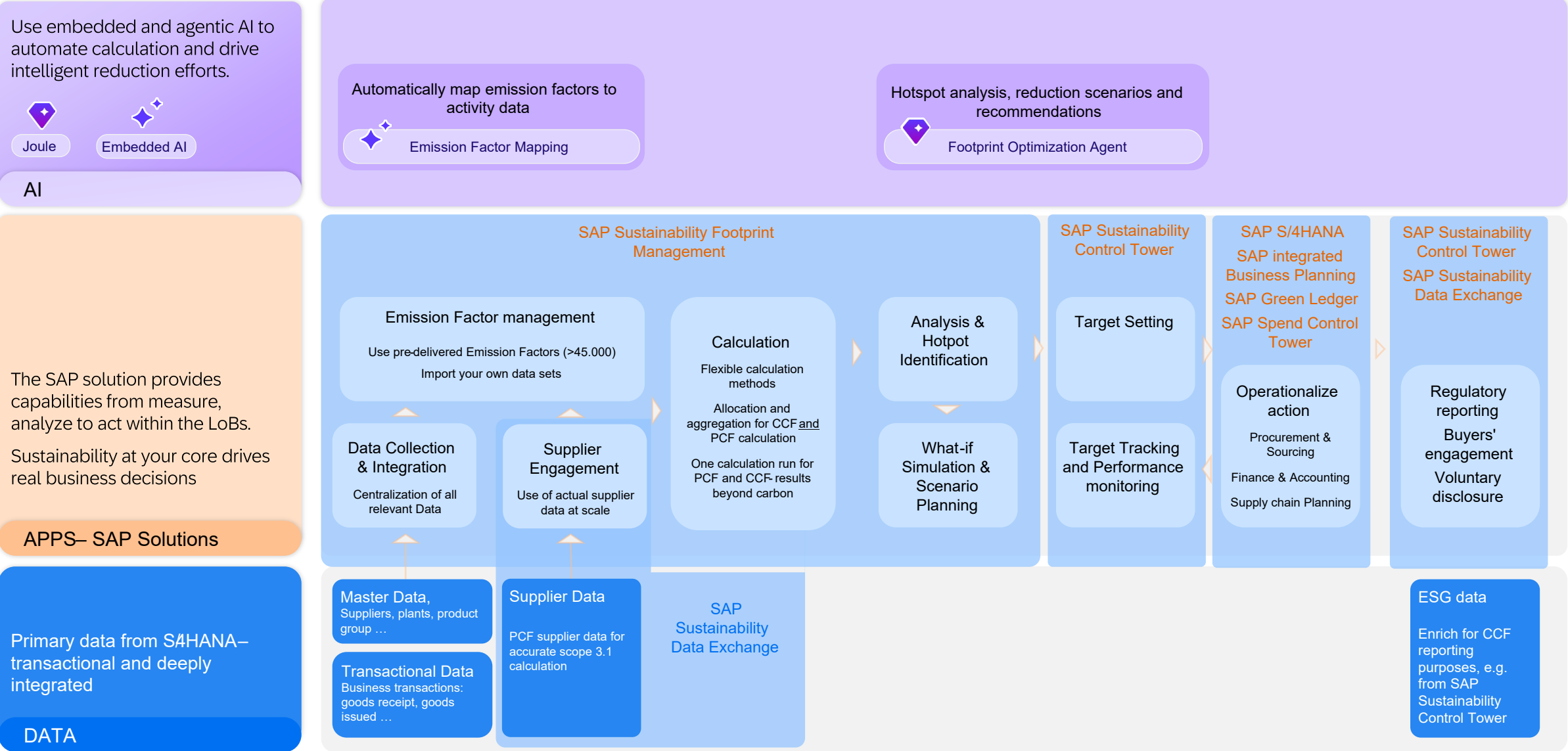
walkme

SAP LeanIX

From Data to Decarbonization: The End-to-End Capability Flow

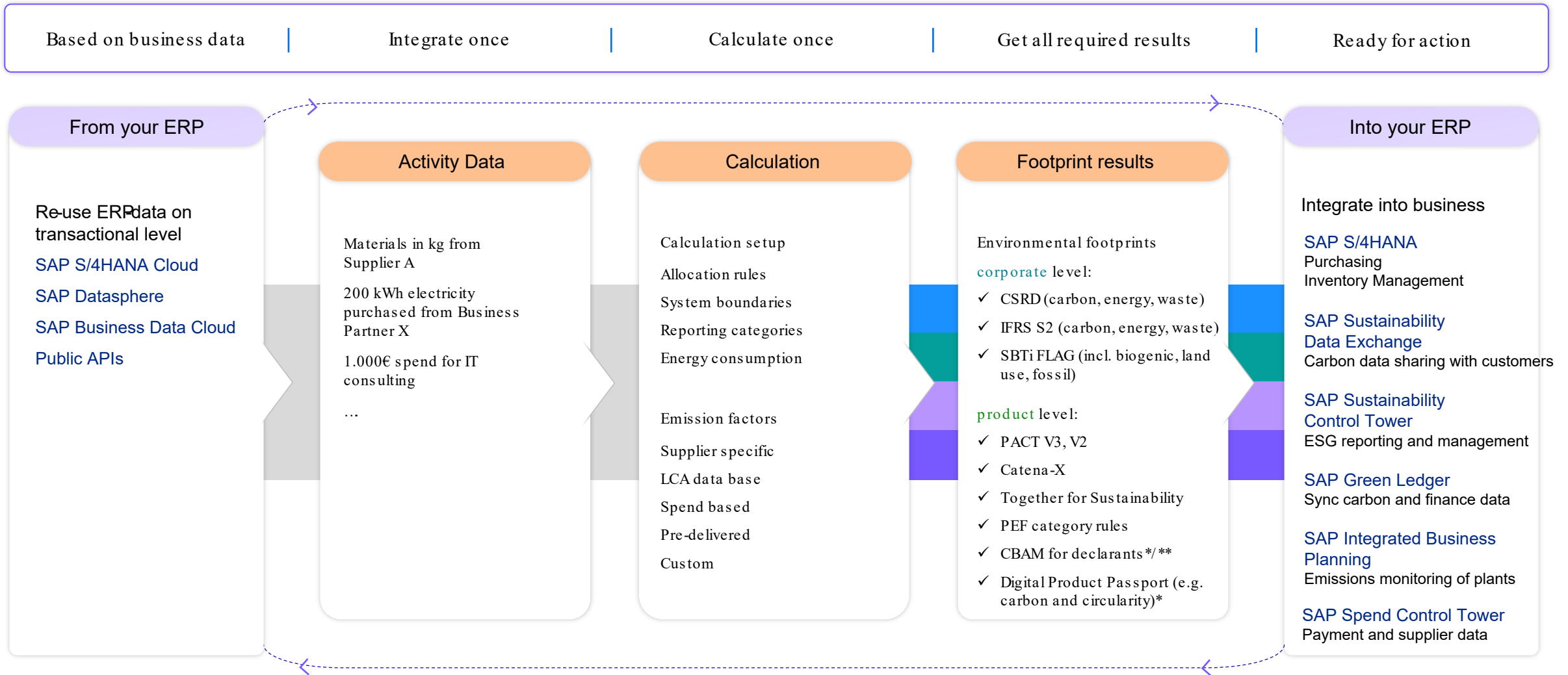


From Data to Decarbonization: The End-to-End Capability Flow



Measure | One calculation. Multiple use case. Grounded in your ERP.

Integrate once, calculate once, get various outputs from a single ~~ERP~~ data foundation



Emission Factors Management: Import emission factors to calculate footprints at scale across their entire product inventory

Lifecycle Assessment (LCA) Data

Use industry averages from third-party content providers, upload your own data packages, or use preconfigured data packages

- ✓ Pre-delivered for free: EPA, GLEC, DEFRA, EMBER, UBA, ADEME
- ✓ On the SAP.store: carbonminds, ecoinvent, Unibloom

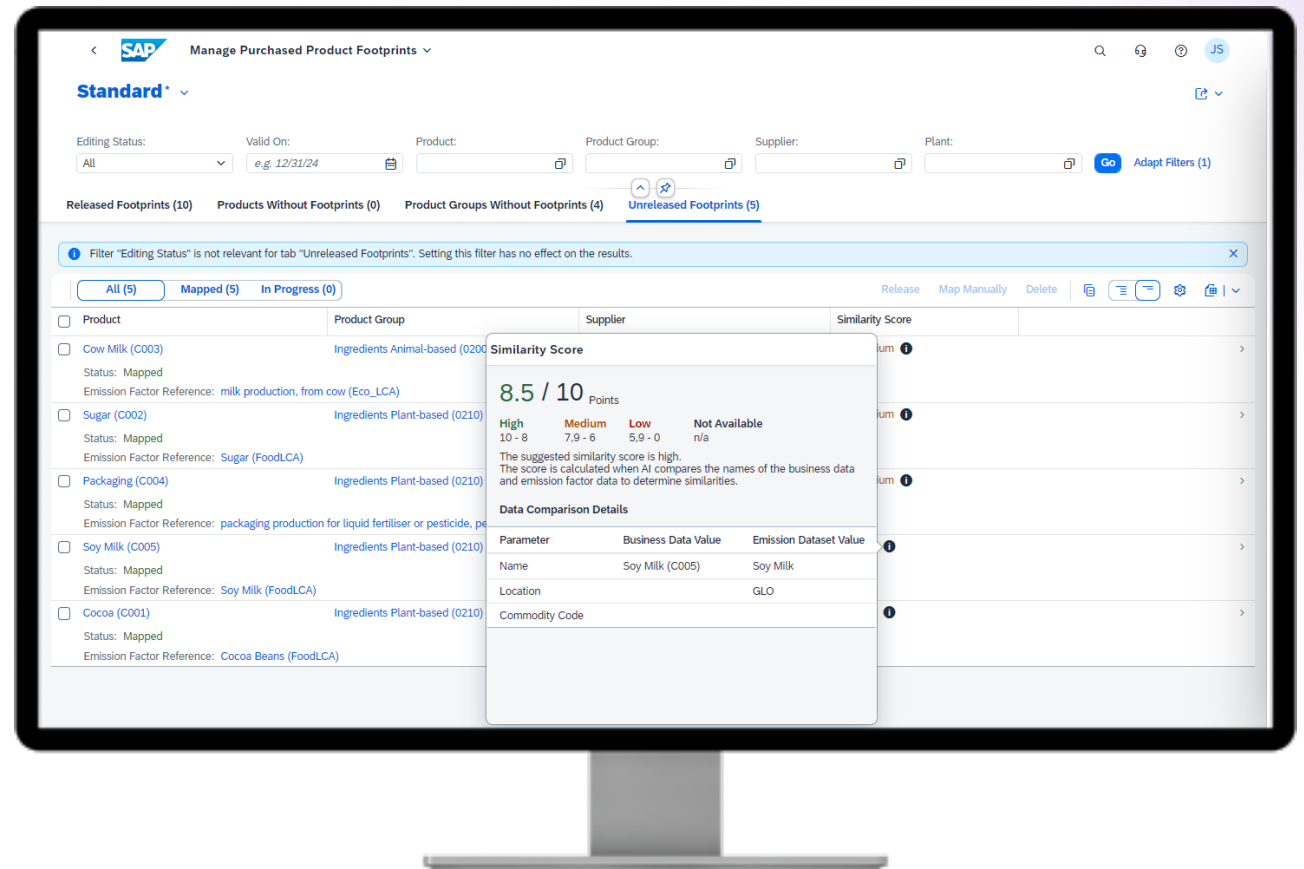
Supplier Data

Increase the share of primary data by directly importing footprints from your suppliers. Leverage the integration with SAP Sustainability Data Exchange, SAP Ariba Sourcing (PACT V2) or use direct entry, file upload or the [push API](#).

Emission Factors Mapping with AI

Use SAP Business AI to automate the mapping of emission factors to ERP data to minimize manual effort and enhance the accuracy of result.

[Explore emission factor mapping with AI](#)



More information: [Help Portal: Importing Emission Factors for Purchased Products](#)

Footprint Calculation: Calculate and monitor footprints according to defined inventory scopes, energy flow models and allocation rules

Manage Footprint Inventory Scopes

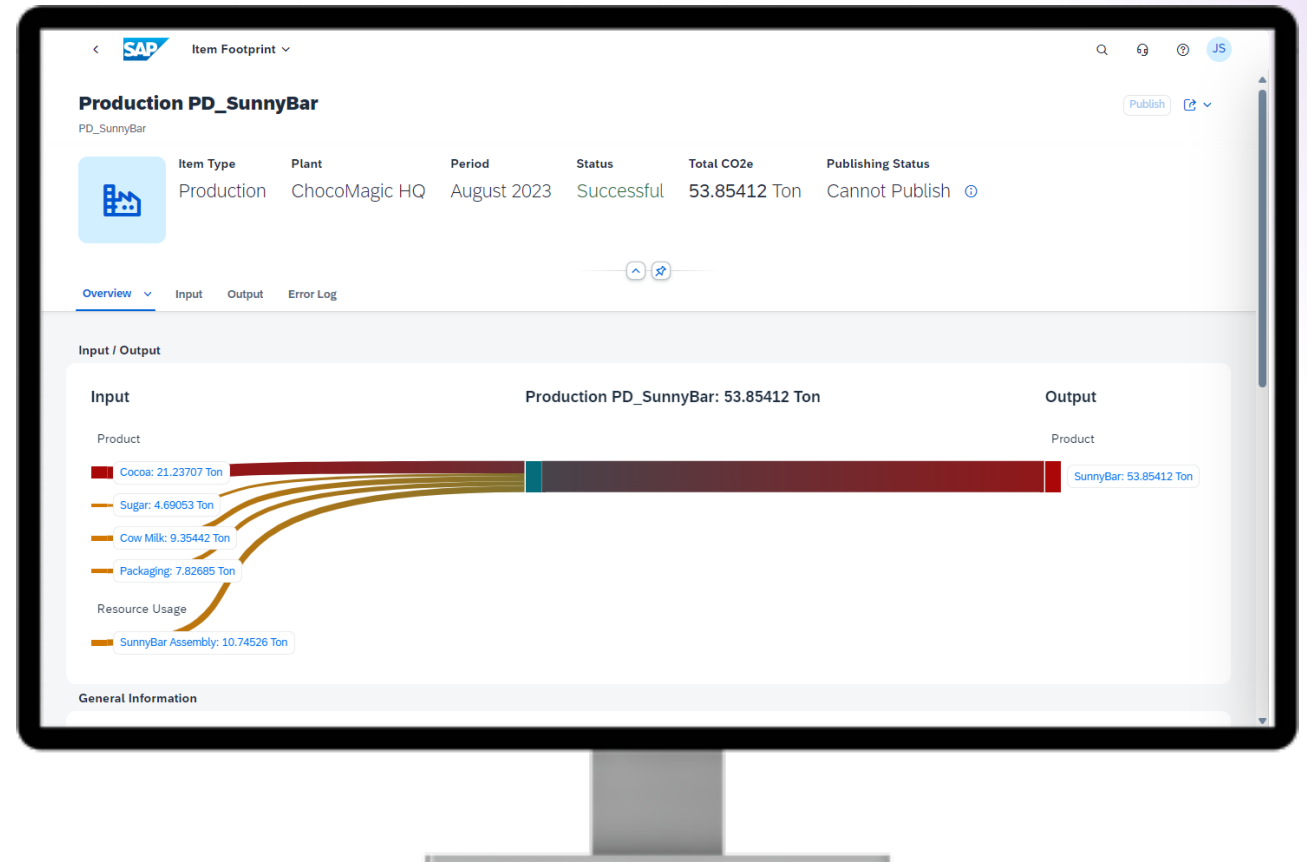
Maintain individual inventory scopes to define the organizational boundaries of the footprint calculation. Define and list all data sources to be used and flexible calculation methods per GHG category.

Model Energy Flows & Allocations

Model the energy flows per energy carrier and resource in your production line or facility. Use those models and/ or create own rules to allocate energy consumption and assign emissions to the manufactured products.

Calculate product and corporate carbon footprints

Calculate corporate and product carbon footprint across all scopes and life cycle stages. Re-using transactional data allows to scale the calculation and leads to results on the most granular level.



More information: [Help Portal: Managing Footprint Calculations](#)



Sustainability Analyst
Julia

Turn Environmental Footprint Data into Reduction Opportunities

SAP Sustainability Footprint Management,
Footprint Optimization Agent

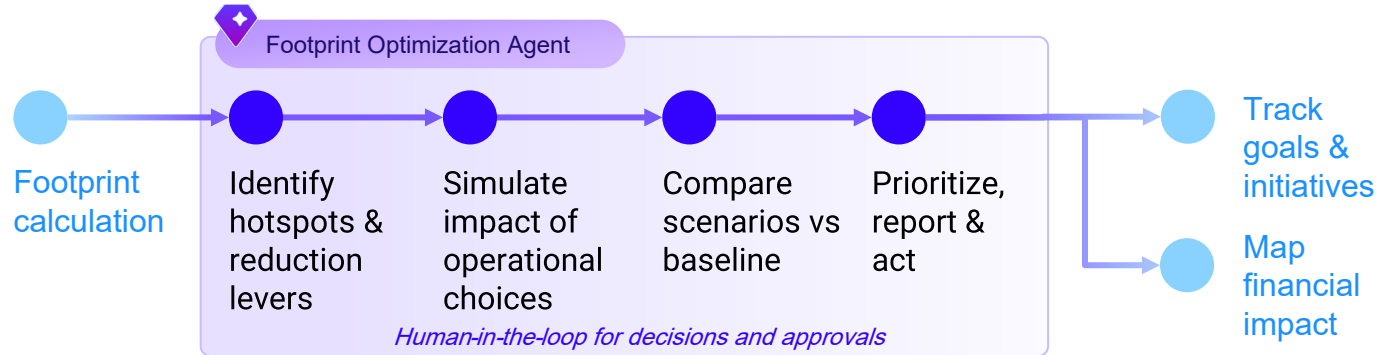
Challenge

Organizations have increasing visibility into their environmental footprint – but knowing where to act remains difficult.

Sustainability teams are overwhelmed by static reports and manual analysis, while complex interdependencies make it hard to identify the most effective actions to reduce emissions across products, processes, and supply chains, and reach corporate targets.

Solution

The **Footprint Optimization Agent** bridges sustainability insights with operational decision-making by highlighting footprint hotspots, simulating reduction levers, and comparing scenarios against the baseline.



Value & Outcomes

Up to
96% reduction

faster validation of potential reductions
From 1 days to 20 minutes*

Up to
90% reduction

in consultancy costs
From 500k€/year to 50k€/year*

**More effective de -
carbonization decisions**
enabled by scenario-based
insights

**Clearer business impact
visibility**
to support financial and
operational analysis

**Faster execution
readiness**
from footprint insight
to action planning

Sustainability priorities built into autonomous enterprise execution

SUSTAINABILITY PRIORITIES

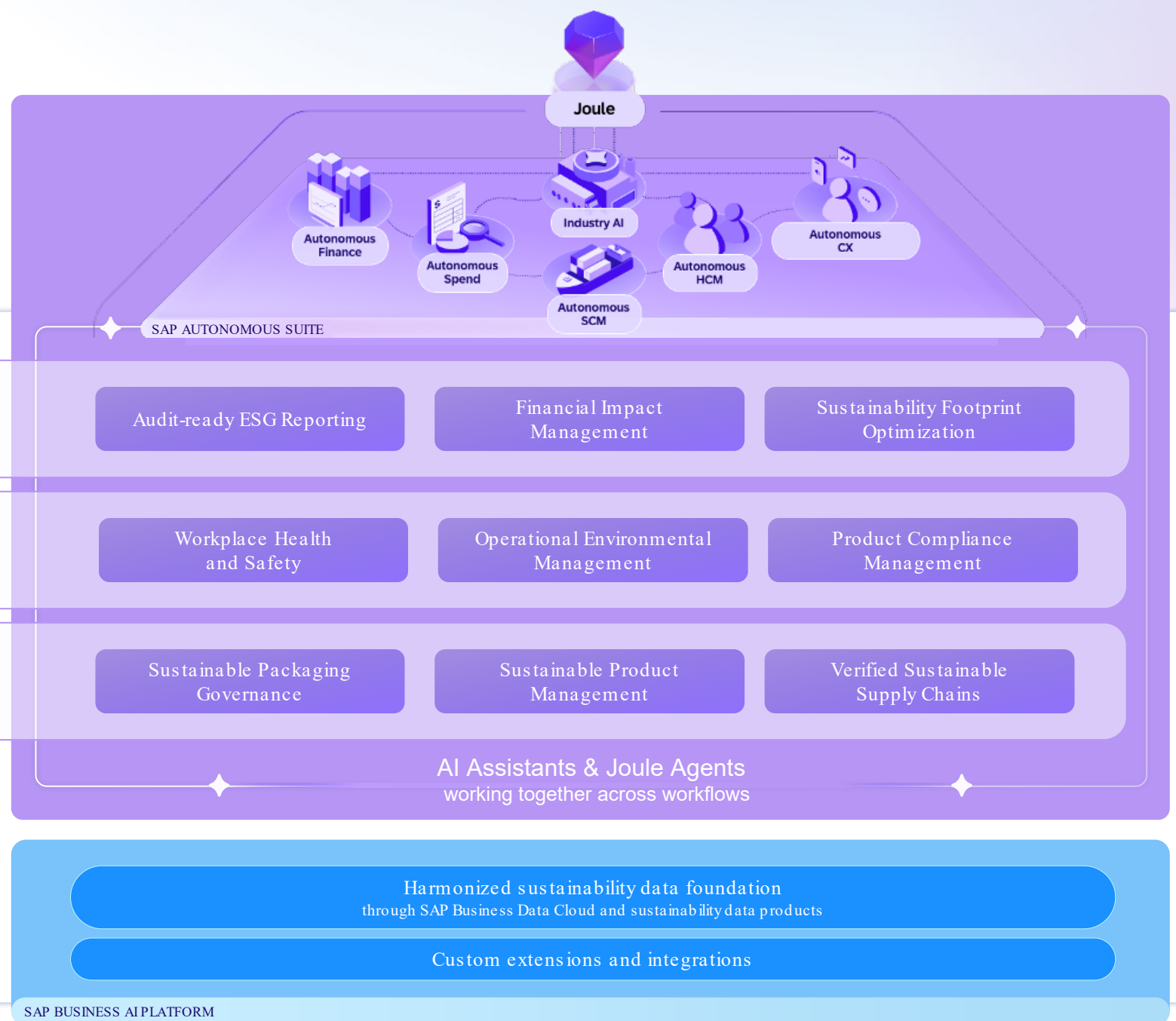
◆◆ ESG Disclosure & Sustainability Performance

◆◆ Sustainable & Safe Operations

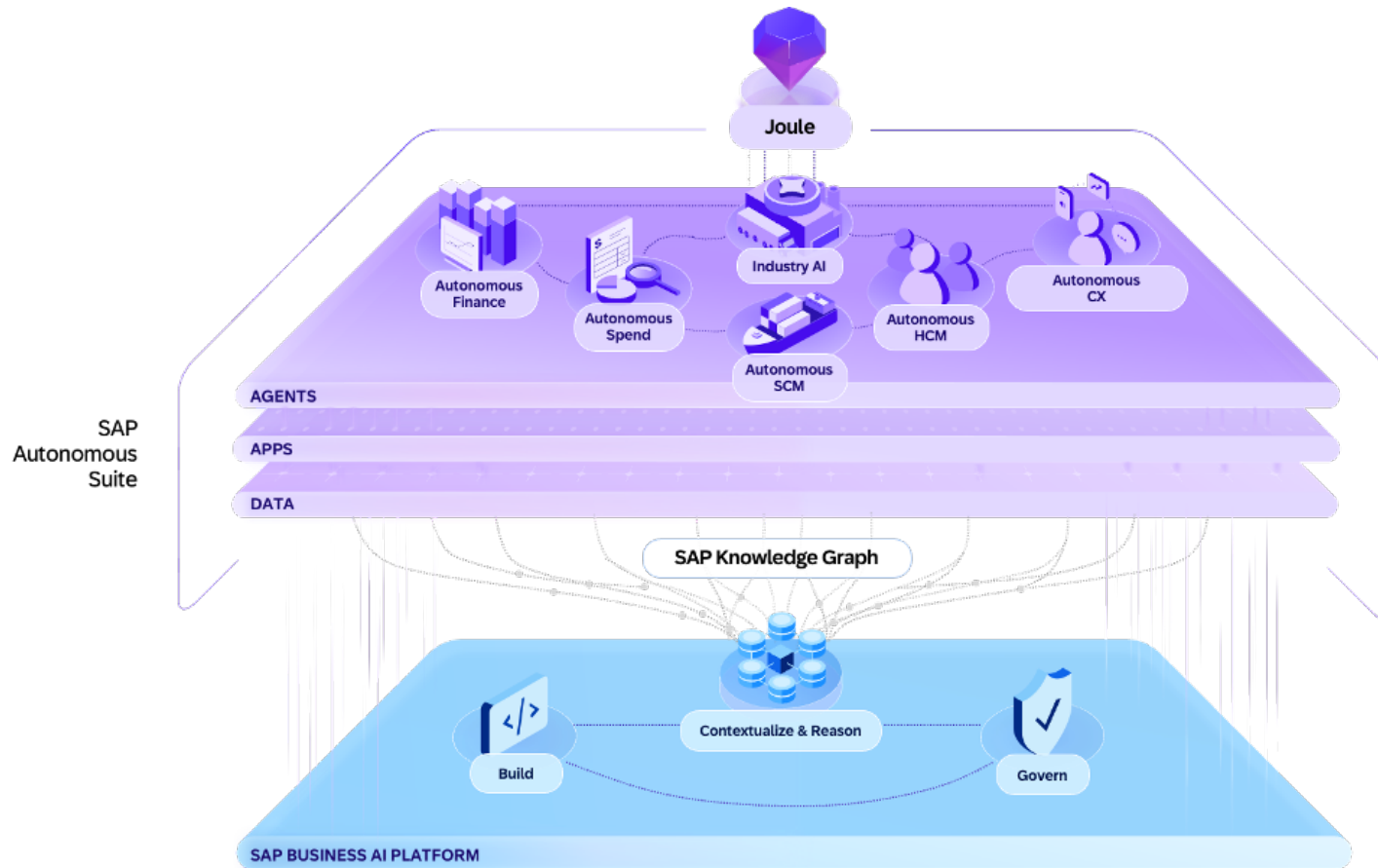
◆◆ Sustainable Products & Supply Chain Traceability

These three sustainability priorities:

- ...embed sustainability across the autonomous domains to protect performance, continuity, compliance, and market access
- .are **extendable** on a **shared data and AI foundation** keeping them consistent, scalable, and connected



The Autonomous Enterprise needs sustainability built in – and sustainability needs AI to operate at enterprise scale



SAP Autonomous Suite

Sustainability in the flow of business

Within the SAP Autonomous Suite, SAP Sustainability solutions, agents, and domain assistants help execute decisions directly in finance, supply chain, procurement, product, and operations, applying sustainability at the point of action, so cost, risk, compliance, and market-access decisions happen with sustainability built in, not checked later.

SAP Business AI Platform

A trusted AI and data foundation for sustainability

The SAP Business AI Platform provides the sustainability data and knowledge layer needed for trusted execution: a harmonized sustainability data model, decision-grade sustainability data products, and extensibility to build and connect SAP Sustainability solutions, agents, and partner innovations.



Bring out your best.