Category

Data & AI

Data Literacy for ESG, Sustainability & Impact Reporting Playbook

Reading sustainability metrics rigorously enough to defend them under scrutiny, not just publish them

- Practitioner
- Intermediate
- Template Included

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- 4 minute(s)

Overview

A framework for building data literacy within ESG and sustainability reporting teams — measurement methodology consistency, scope boundary understanding, and appropriately skeptical reading of self-reported and third-party ESG data — addressing the specific rigor ESG reporting increasingly requires as regulatory and stakeholder scrutiny intensifies.

Isn't ESG reporting primarily a compliance and disclosure exercise

rather than a data literacy issue? Compliance and disclosure are the output, but producing genuinely defensible ESG figures requires real data literacy — understanding measurement methodology consistency, scope boundaries, and third-party data reliability — which is what

determines whether the reported figures actually withstand scrutiny.

What's the most common data literacy gap specifically in ESG

reporting? Inconsistent scope boundaries across reporting periods (what's included in "Scope 3" emissions, for instance) that make year-over-year comparisons misleading even when each individual year's figure is calculated correctly.

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