

the 
value
chain

Accelerate. Adapt. Act.

Sustainability reporting:
from legal obligation to
strategic advantage

An e-book to accelerate your sustainability journey



Sustainable results

With the advent of sustainability reporting directives, ever more organisations are required to collect data on their environmental, social and governance (ESG) performance.

These objective figures must then be presented in reports according to specific standards to ensure that their ESG statements are verifiable rather than claims that could make a business seem more sustainable than it actually is – so-called “greenwashing”. These reporting directives present organisations with new challenges related to:

- Data availability and quality
- Processes for data collection and exchange
- People with the necessary expertise
- Regulations that continue to evolve

This e-book discusses how businesses can address these pressing challenges and get started with sustainability reporting. It all begins with defining sustainability goals that are relevant to your business and activities (double materiality assessment). After that, it’s time to gather data on the KPIs related to these targets, so as to establish a baseline and monitor your performance over time, and to present these data in reports. Start small, with a feasible set of goals, and grow from there.

SAP's sustainability monitoring and reporting solutions are valuable tools in this regard. They make it easy to collect the necessary data across systems and departments and to draw up compliant reports, but also to gain actionable insights. This e-book sheds more light on three specific SAP solutions:

- **SAP Sustainability Control Tower:** a holistic overview of your company's ESG performance,
- **SAP Sustainability Footprint Management:** a tool to track your greenhouse gas emissions and to draw up a corporate emissions balance,
- **SAP Green Token:** a tool for auditable traceability of responsibly obtained or recycled resources in your value chain, based on blockchain technology.

Ultimately, sustainability reporting can and should be about more than recording data and drawing up reports to comply with regulations. It is not just an obligation, but an opportunity to make a difference. Indeed, these data provide you with actionable insights on your company's ESG performance and are a solid foundation for your sustainability strategy.

In times when sustainability is high on the agendas of businesses, governments, financial institutions and consumers alike, such a well-founded strategy and targeted, data-backed actions set you apart from your competitors and give you a head start on the road to a sustainable economy.

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1. Digitisation and reporting standards

Digitisation is a given in today's business climate. While not all companies are equally advanced in their digital transformation (which in itself is an endless journey), most are taking steps to digitally optimise their operations in one way or another. This growing dependence on digital tools to handle critical data has prompted national and international governing bodies to introduce regulations on cyber security and privacy.

GDPR, NIS 2 and DORA should be familiar concepts and many businesses take the necessary steps to comply with these rules. Given the continuous innovation in the field – and the rise of artificial intelligence in particular – more legislation is set to follow.

In addition, certain companies must report according to the International Financial Reporting Standards (IFRS) or the EU's Non-Financial Reporting Directive (NFRD).



CSRD: a new challenge

Now, yet another challenge (or opportunity) is emerging in the form of the EU's Corporate Sustainability Reporting Directive (CSRD). This directive marks an important transition. Up until now, companies voluntarily implemented sustainable business practices and used various claims on sustainability in their communications (with the risk of greenwashing looming around the corner). With the EU CSRD and other directives, organisations are required to compile standardised reports on how their business is performing on certain non-financial KPIs related to corporate sustainability, and, ultimately, to take steps to improve this performance. Such a report is similar to the financial year-end report, although the former contains figures on ESG (environmental, social and governance) topics.

CSRD timeline

The EU CSRD will gradually enter into effect in the course of the coming years, affecting more and more business that are active in Europe.

2024	In 2024 (reporting in 2025), compliance was mandated for organisations (or "entities") already subject to comply with the NFRD. This includes all organisations listed in an EU-regulated market with 500 or more employees.
2025	Starting in the financial year 2025 (reporting in 2026), compliance will be mandated for large companies listed in EU markets that do not yet have to comply with the NFRD.
2026	Starting in the financial year 2026 (reporting in 2027), compliance will be mandated for small and medium enterprises (SME) listed in an EU market.
2028	Starting in the financial year 2028 (reporting in 2029), compliance will be mandated for enterprises from third countries that have significant activities in the EU.

Why EU CSRD?

The EU CSRD was introduced to meet the increasing demand for auditable, comparable and standardised data on emissions and other sustainability themes, beyond voluntary standards. The latter are often tied to marketing efforts and are sometimes attempts to greenwash a company's activities – i.e. to make them appear greener than they actually are.

In addition, companies and consumers alike are becoming increasingly aware of sustainability topics, allowing a business' social and environmental impact to influence their buying decisions. As we will discuss further on, this makes the EU CSRD and other directives important opportunities to set your business apart from your competitors.

The clock is ticking ... but how to start?

As the timeline above shows, the time to start collecting ESG data and compiling reports is getting nearer every day. But where do you start? How do you meet the requirements set out in the EU CSRD and other directives? And how can you turn these obligations into a strategic opportunity to optimise your business?

It begins with selecting the areas where you can make an impact and defining KPIs that are relevant to your business and activities. After that, it's time to gather data on these KPIs to establish a baseline and monitor your performance over time, and to draw up reports.

It is advisable to start small, with a feasible set of KPIs, and expand as you get more and more familiar with the processes.

Interconnected digital systems – the product of a digital transformation journey – are valuable assets in this regard. Examples include SAP's sustainability monitoring and reporting solutions that integrate with SAP S/4HANA Cloud as well as other SAP and non-SAP applications or data sources. In the following sections, we will discuss some of these tools in more detail and show how they take you from guesswork and averages to key figures and actionable insights.

2. Sustainability reporting: a wide range of topics, lots of data

“Sustainability” is a term that is omnipresent today. It can refer to many domains in which individuals or organisations take actions to preserve, improve, or restore a desired situation in the world around them. Notably, the United Nations defined 17 global Sustainable Development Goals or SDGs in 2015.

These goals are:





9 INDUSTRY, INNOVATION AND INFRASTRUCTURE

Build resilient infrastructure, promote inclusive and sustainable industrialisation and foster innovation.



10 REDUCED INEQUALITIES

Reduce inequality within and among countries.



11 SUSTAINABLE CITIES AND COMMUNITIES

Make cities and human settlements inclusive, safe, resilient and reliable.



12 VERANTWOORDE CONSUMPTIE EN PRODUCTIE

Zorg voor duurzame consumptie- en productiepatronen.



13 CLIMATE ACTION

Take urgent action to combat climate change and its impacts.



14 LIFE BELOW WATER

Conserve and sustainably use the oceans, seas and marine resources for sustainable development.



15 LIFE ON LAND

Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and biodiversity loss.



16 PEACE, JUSTICE AND STRONG INSTITUTIONS

Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.

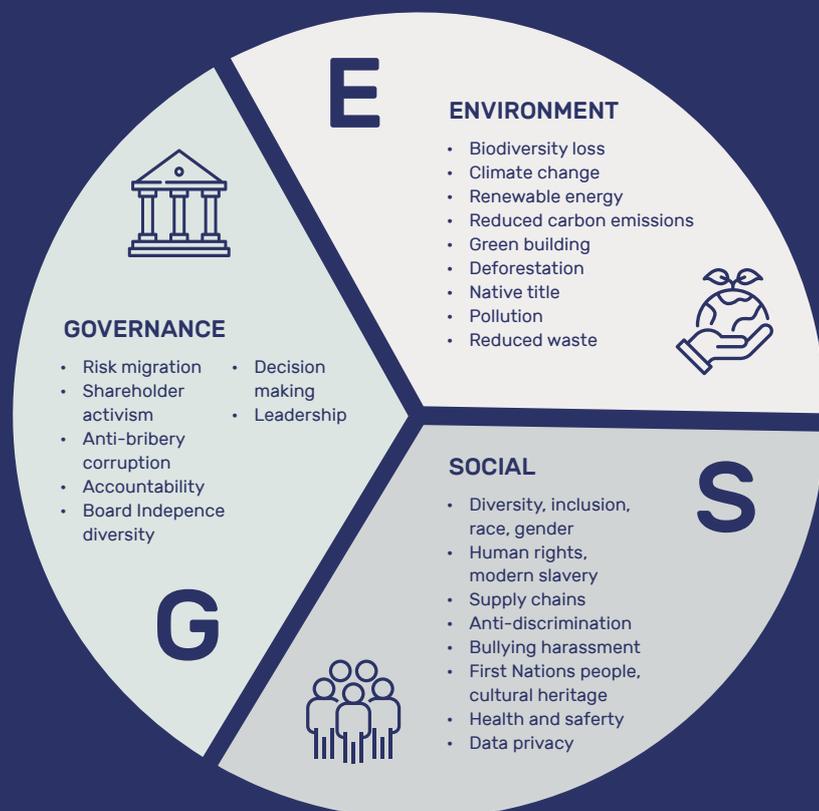


17 PARTNERSHIPS FOR THE GOALS

Strengthen the means of implementation and revitalise the Global Partnership for Sustainable Development.

Each goal has specific targets and indicators and the SDGs must be achieved by 2030.

ESG reporting following the EU CSRD and other legislation focuses on similar topics. In light of these reporting directives, it is important to determine what topics and KPIs are relevant to your business. What are the areas in which you have or can make an impact? What are realistic goals for your business?



Carbon footprints and emissions

As you explore KPIs to report on, your carbon footprint and greenhouse gas (GHG) emissions quickly come to the fore. To address climate change, organisations and individuals must reduce this footprint. However, this requires knowing what constitutes a carbon footprint and just how big (or small) yours is.

Carbon emissions are divided into three categories:

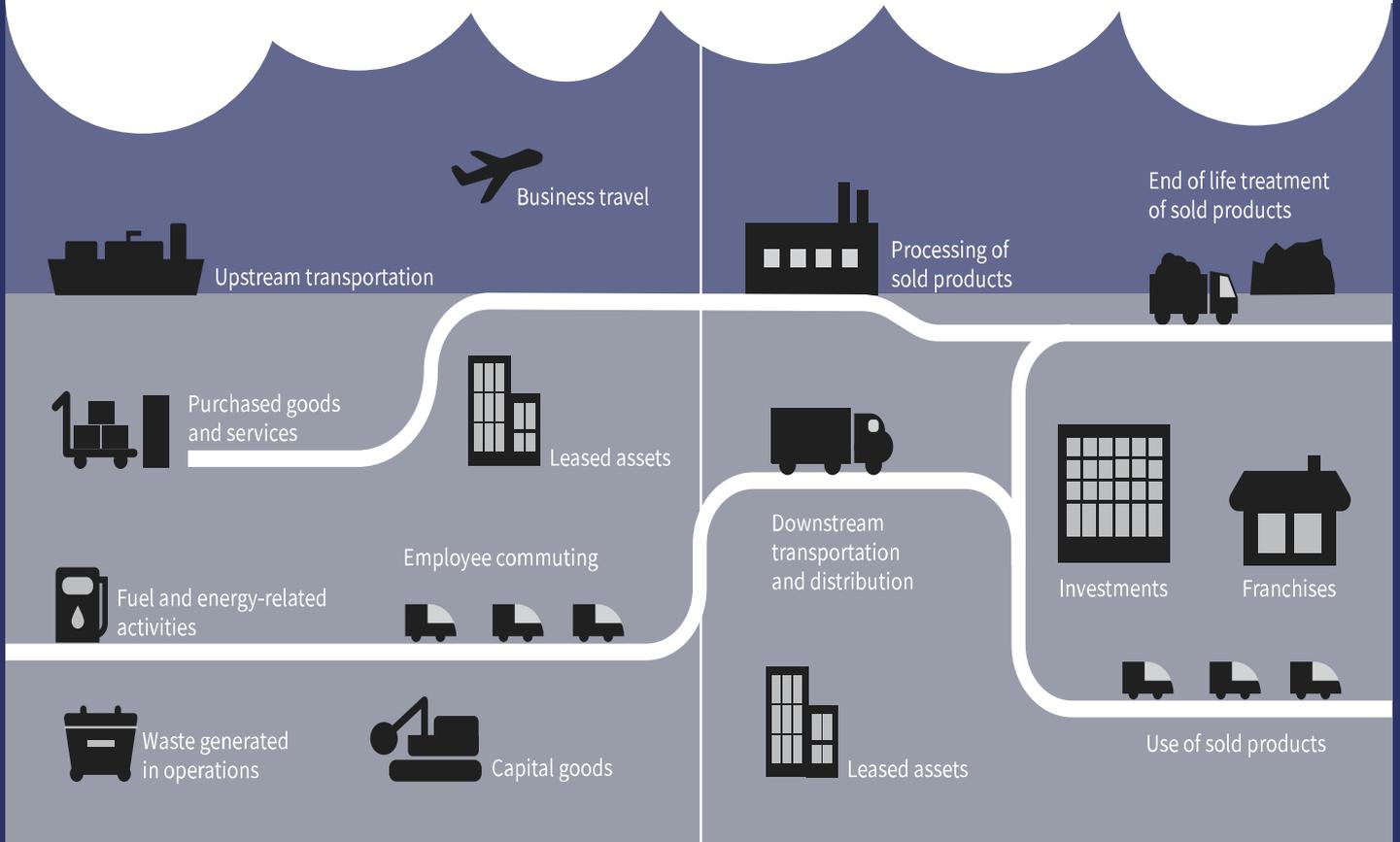
Scope 1: Direct CO₂ emissions caused by the company's own buildings, transport and production -related activities. This includes, for example, burning fuel for transportation, factory emissions and coolant leaks.

Scope 2: Indirect CO₂ emissions from the generation of electricity, heating, cooling and steam in installations that do not belong to the company but are used by it, such as the emissions from purchased electricity, district heating or hired transport.

Scope 3: CO₂ emissions over which the organisation has no direct influence. These are related to the company's activities but are caused by factors that are not owned or controlled by the organisation. Think: outsourced transportation or production, external waste processing, business air travel, etc.

SCOPE 3 UPSTREAM EMISSIONS

SCOPE 3 DOWNSTREAM EMISSIONS



Scope 3 emissions are further divided into upstream and downstream emissions.

Scope 3 emissions, then, are typically the most complex to measure. This is in no small part due to the fact that companies rely on information provided by their suppliers and logistics providers. On the other hand, this is valuable strategic knowledge, as the subpar performance of a partner may prompt a company to select a different party.



A series of challenges

Sustainability reporting directives such as the EU CSRD will compel companies to substantiate both their baseline emissions and targets for emission reductions. In the run-up to the reporting deadlines, companies will be required to calculate their Scope 1, 2, and 3 emissions, as well as to provide a strategic plan on how they will reduce them. The same applies to other sustainability KPIs.

These mandatory standards entail some significant challenges that are far from simple or easy to overcome, especially as reporting will be an exercise that recurs at least annually.

The challenges are related to:

- | | |
|-------------------|---|
| Data | Data on emissions and other sustainability KPIs should be available and of sufficient quality. |
| Processes | Data needs to be collected, possibly with tight deadlines. Without standardised exchange formats and practices, manually collecting data from different parties across a complex network is difficult and time-consuming. In addition, just using spreadsheets for calculations comes with its own limitations, including room for error and limited scalability. |
| People | Reporting requires people with the necessary knowledge. This means that the scope of an existing department, typically finance, will expand, or that a sustainability department needs to be established. Will we see the rise of the Chief Sustainability Officer, in addition to the CFO and CTO? |
| Regulation | The regulatory landscape continues to evolve. Different directives may have overlapping requirements and deadlines. There is often also limited time to implement new regulations. |



TheValueChain's **VIEW**

Sustainability reporting is a journey, just like sustainable business.

We recommend starting small by selecting the domains that apply to you where you can have an impact. Choose a set of KPIs and set realistic goals. This selection depends on the nature and activities of your company.

To name just a few examples, you could choose to reduce the carbon footprint of your buildings and production activities; lower emissions caused by commuting, transport and business travel; preserve biodiversity around your facilities; improve working conditions in your supply chain; use raw materials from responsible sources; care for your employees' safety and wellbeing; or establish a sustainable investment policy.

The next step is to find data to determine a baseline and to monitor your performance over time. Along your journey, you will undoubtedly come across pitfalls and difficulties, but you will improve along the way. As for reporting on your carbon footprint, the goal is to move from averages and aggregates to actual transaction-based CO2e and, ultimately, to use these insights to optimise your business in a sustainable way.



Water, the next frontier?

Although it appears omnipresent, fresh water supplies are dwindling. Water will soon become a resource that organisations need to use in a thoughtful and responsible way. We can expect mandatory reporting on water usage to follow suit. As such, it is a good idea to start tracking your company's water consumption right now.

3. Digital tools to support your sustainability reporting

Once your ESG targets have been set, you can start tracking the necessary data. As is the case for other business figures, you can use spreadsheets for this task. However, this process is time-consuming, inefficient, prone to errors and difficult to scale. These are precisely the issues that an integrated ERP system, such as SAP S/4HANA Cloud, solves with regard to data flows and processes in a company – including sustainability data. Indeed, SAP provides you with an extensive toolset that supports your sustainability strategy and helps you reach your ESG reporting goals.

SAP Sustainability Solutions - Portfolio

Holistic Steering and Reporting

- SAP Green Ledger
- SAP Sustainability Control Tower
- SAP Business Integrity Screening
- SAP S/4HANA Cloud for group reporting
- SAP Profitability and Performance Management
- SAP Integrated Business Planning
- SAP Analytics Cloud (WEF, GHG* Analytics)
- SAP Data Warehouse Cloud (Sustainability* Analytics)

Zero Emissions with Climate Action

- SAP Sustainability Data Exchange
- SAP S/4HANA Environment Management (emissions)
- SAP Sustainability Footprint Management
- SAP E-Mobility
- SAP Landscape Management Cloud
- SAP Transportation Management
- SAP Concur (Travel Spend Emissions Management)
- SAP Treasury and Risk Management
- SAP Cloud for Energy
- SAP Digital Vehicle Hub (SAP AIN)
- SAP Direct Distribution

Zero Waste with Circular Energy

- SAP Responsible Design and Production
- SAP Green Token
- SAP S/4HANA for Product Compliance
- SAP S/4HANA Environment Management (waste)
- SAP Rural Sourcing Management
- SAP Business Network Material Traceability
- SAP Intelligent Agriculture
- SAP S/4HANA for Waste and Recycling
- SAP Returnable Packaging Management
- SAP Intelligent Returns Management
- SAP Replenishment Planning
- Product Lifecycle Management

Zero Inequality with Social Responsibility

- SAP S/4HANA Workplace Safety
- SAP Occupational Health
- SAP S/4HANA for Product Compliance
- SAP Arise Supplier Risk (ESG Due Diligence in Supply Chains)
- SAP Work Clearance Management
- SAP Taulia Payables (Sustainability Supplier Finance)
- SAP Ariba (Supplier Diversity)
- SAP Fieldglass (Contingent Workforce Diversity)
- SAP SuccessFactors (Business Beyond Bias)
- SAP CX Customer Data Solutions (Privacy-by-Design)

Why should you opt for SAP's sustainability offering over other solutions?

The tools have important advantages for SAP users.

- **Full integration:** The sustainability solutions integrate with SAP S/4HANA Cloud and other services by SAP and third parties and, as such, allow you to monitor your impact at all levels and departments in your organisation. Whether it's procurement, finance, supply chain, sales, human resources, or design & operations: all departments contribute to your ESG impact.

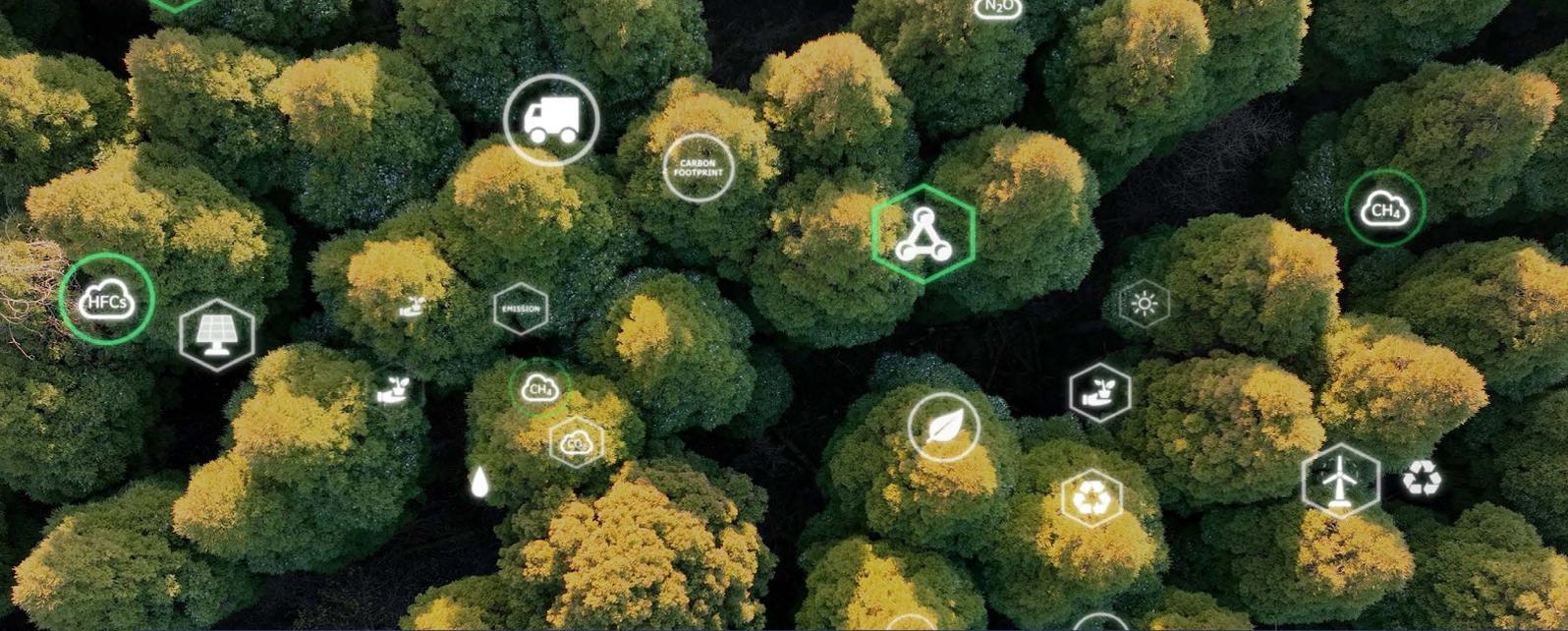
- **Tailored to the EU CSRD:** Many solutions were developed with the EU CSRD requirements in mind. You can save time and effort thanks to templates and predefined processes that only need feeding with data to compile compliant reports.

SAP Sustainability Control Tower

The SAP Sustainability Control Tower (SCT) provides your company with a holistic **overview of its ESG performance**. As such, you can integrate this knowledge into your strategic decision-making process. In addition, it makes it easy to comply with reporting requirements, as it **supports several standard semantic frameworks**. SAP SCT was specifically designed to be ready for the EU Taxonomy and CSRD, with predefined KPIs and example reports.

Thanks to **out-of-the-box integrations** with SAP systems and the possibility to integrate with non-SAP solutions, you get a clear overview of the ESG metrics that are relevant to your business, including EU Taxonomy activities. SCT visualises these figures and allows you to track your ESG performance over time and against set goals, so that you can take targeted actions. At the push of a button, it **automatically generates ESG reports**, helping you save time in mandatory periodic reporting.





Record. Report. Act.

ESG reporting should not just be about collecting figures to comply with reporting requirements. It should be a solid basis for targeted actions. SAP Sustainability Control Tower helps you take these actions.

Record: Actuals instead of averages

Measure ESG factors with out-of-the-box integration with SAP systems for faster time to value and granular data visibility based on actual data, not averages.

Report: audit-ready ESG metrics

Report regulatory compliant ESG metrics covering common frameworks (e.g. GRI) based on an open and extensible solution with the largest ESG ecosystem.

Act: ESG embedded business processes

Act by planning your future with actionable insights, forecasts and setting targets as well as tracking initiatives & changing business processes.

SAP Sustainability Footprint Management

SAP Sustainability Footprint Management (SFM) was specifically developed to **track your GHG emissions**. SFM has **inbuilt integration with SAP S/4HANA and other ERP systems** to reuse existing data from these systems, including those of suppliers. As such, it allows you to collect, calculate and integrate emissions data across the entire value chain (Scope 1, 2 and 3) and across the entire product life cycle to manage and reduce your carbon footprint.

SFM also allows you to **publish these footprint data into the connected SAP S/4HANA Cloud or SAP S/4HANA (2021 and later) systems**. This makes the information accessible to users in other departments, enabling them to incorporate these criteria into their decision-making processes (record, report, act). For example, procurement automatically sees what the carbon footprint of a given product is when creating a purchase order.

In addition, SFM helps you draw up a **corporate emissions balance**, similar to a financial balance. As such, you can keep track of ingoing and outgoing emissions (in tonnes of CO₂e), to make sure these figures match and no emissions go unaccounted for.

SAP Green Token

SAP Green Token is a powerful tool for companies that require full traceability of recycled or responsibly obtained resources used in their processes. Think: sustainable wood, palm oil, coffee and chocolate, bio-based fuels and feedstocks, and recycled plastics and metal. Thanks to blockchain technology, SAP Green Token provides you with an auditable and undisputable record for comprehensive traceability of every batch of the resource in question. It supports standards such as ISCC, REDcert and EUDR.





Hichem

Head of Sustainability
GTM for EMEA, SAP

Driving a sustainable future: SAP's commitment to change

At SAP, sustainability isn't just a priority – it's embedded in the very core of its corporate strategy. SAP is committed to shaping a future where technology plays a central role in tackling global environmental and societal challenges. As Hichem Hachemi, Head of Sustainability GTM for EMEA at SAP, explains: *'We harness the power of technology to help the world run better and improve people's lives with sustainability at the core.'*

SAP's goal is to be both a leader and an enabler in sustainability. The company offers technological solutions that empower businesses to decarbonise and integrate sustainable practices across their operations. *'As an organisation, we lead by example – taking action on climate change, cutting emissions, improving energy use, and supporting human rights,' Hachemi adds.*

Committed frontrunner

SAP has been committed to social responsibility for years, reaching several goals early on. Its own operations, for example, are already carbon neutral. Hachemi explains that there are several driving forces behind these achievements. *'We have a global CSO and a team dedicated to managing CSR and climate action in our main market units. Many of our people also work on sustainable solutions alongside their current roles out of personal motivation. In addition, we actively build partnerships with various companies and organisations that drive sustainable changes in business and society.'*

SAP's initiatives haven't gone unnoticed by other parties. To name just a few, **TIME** Magazine ranked SAP among the most sustainable companies on the planet and in October 2024, the company was awarded a gold medal by EvoVadis, which ranks SAP in the top 5% of companies scored.



Provider of sustainable solutions

As a technology company, SAP provides organisations with comprehensive solutions that support more responsible work ethics. *'We see technology as a crucial enabler to help our customers accelerate their sustainable business practices. Our solutions not only ensure regulatory compliance, they also enable businesses to take the right steps by offering insights into the impact of their activities,'* Hachemi explains. SAP wants to make sustainability the new normal when it comes to business decisions.

To achieve this, companies need the help of technology. *Many organisations are not used to considering the environmental and social impact of a decision – they typically only look at its financial effects. Just like they have the digital resources to collect financial and operational data as a basis for informed decisions, they can use the power of the cloud and AI to improve their ESG performance through data. Combining economic and ecological considerations has a positive impact on the planet and also opens up new business opportunities.'*

Artificial intelligence

For SAP, AI is a major accelerator when it comes to sustainability. It's not only a matter of automating; it can improve business cases, help to understand where emissions are the highest, analyse energy consumptions, reduce waste and inventory, and implement circular economy practices. At the same time, SAP is aware that the use of AI needs to be carefully assessed in order to mitigate the negative effects on global emissions and the climate. That is why it has set an approach to optimise energy consumed during the training of its machine learning models and the fine-tuning of existing large language models (LLM's).

A green toolset

SAP has several solutions that help customers meet regulatory requirements and incorporate sustainable business practices. **SAP Sustainability Control Tower** is the flagship tool that allows companies to set, track, and analyse sustainability goals. It extracts data from their ERP, leverages other models, and features generative AI-powered automation. Hachemi also addresses **SAP Green Ledger**.

'This is a major innovation in carbon accounting. It is built on everything we know from financial accounting, now applied to carbon emissions.'

Using the same logic and auditability principles as SAP's other tools, SAP Green Ledger—along with SAP Sustainability solutions—helps users include carbon data (and later other ESG factors) in their reports. It provides detailed insights into emission scopes, emissions per cost centre, and so on. This helps companies move from averages to actuals.



Ultimately, SAP wants to enable customers to use detailed and granular sustainability data alongside financial figures in their day-to-day operations. This ESG data also allows for benchmarking and performance comparisons within the company, which helps leaders to commit to decarbonisation and other sustainable business practices.

In addition, Hachemi highlights that all SAP's sustainability solutions are transparent by design. *'They extract data from our tools, which are themselves applying all required auditability and traceability principles. Through this transparency and granularity, we help our customers avoid greenwashing and provide investors and customers with reliable data.'*



Challenges and outlook

New sustainability regulations will undoubtedly follow, which will require companies to gather ever larger datasets, also from their suppliers. SAP develops the tools needed to extract and exchange this data across the value chain. For Hachemi, however, the biggest challenge will be driving organisational change to place sustainability at the core of a company. *'We can provide the tools, but the companies will have to make the change,'* he remarks.

Finally, Hachemi sheds light on what the future holds for SAP's sustainability offering. *'We will continue to update our solutions with evolving and additional regulations. We will also keep investing in business AI. We already have several use cases to automate reporting, manual processes, and emission factor mapping. Finally, users will be able to interact with SAP's AI copilot, Joule, using natural language. Joule will provide clear recommendations and simulations to help improve environmental and social performance.'*



The goal throughout all of this is clear: **to drive sustainable change in business.**

'With 25 years of experience in business and technology, 17 of which at SAP, I help companies leverage technology to innovate and transform.'

Hichem Hachemi

Head of Sustainability GTM for EMEA, SAP

4. How **TheValueChain** helps you on the road to sustainability

Feeling lost in this web of new sustainability legislation? Looking for guidance in selecting and integrating the right SAP sustainability tools for your business? We're here to help.

No matter your industry or the size of your company, TheValueChain can help you tackle the challenges that come with ESG reporting directives. As a **frontrunner** in SAP services, we have extensive knowledge of the SAP sustainability portfolio. This allows us to provide you with a **solid digital foundation for your sustainability strategy**.

Together, we hit the ground running with **pilot projects** and starter packs for specific SAP solutions. We assist you in drawing up **roadmaps** for the further expansion of your sustainability toolset. And we remain there for you at every step along the way.

As such, we help your business go from collecting ESG data and complying with reporting requirements to gaining **valuable strategic insights** from your data and taking targeted actions to make your organisation ever more sustainable. Record, report, act: it's a breeze with TheValueChain.

Record. Report. Act.





5. Discover the customer story of Elia

Elia tracks Scope 3 emissions with SAP-based tool

As Belgium's high-voltage grid operator, Elia builds and maintains the infrastructure that powers the energy transition. This work generates emissions – mainly from purchased assets and services. To report these emissions and improve supplier engagement, Elia teamed up with TheValueChain to develop its own Scope 3 platform on SAP BTP. The result? Clean numbers for an even cleaner grid.

Highlights

- Replaces Excel with a custom supplier portal linked to SAP
- Tracks Scope 3 emissions using primary data from suppliers
- Supports CSRD reporting and shapes real procurement decisions

 [Click here to watch the video](#)



Challenge

Elia manages the backbone of Belgium's electricity system. With over 8,800 km of overhead lines and underground cables, the company keeps the supply and demand of electricity in balance around the clock.

While its operations generate few direct emissions (Scope 1), much of Elia's climate impact lies in grid losses and upstream

emissions (Scope 2 and 3). As Belgium's grid decarbonizes, Scope 2 emissions are expected to decline. However, Scope 3 emissions—from the production and delivery of materials used in grid infrastructure—have increased significantly in recent years. Driven by infrastructure investments for the energy transition, they now represent the majority of Elia's total emissions.

To track Scope 3 emissions, Elia started out with a standard spend-based approach. Procurement data was grouped into categories, each linked to an emission factor.

This worked for basic reporting, but the data couldn't show the real impact of a product or supplier, and it offered little ground for action. Corporate sustainability reporting (CSRD) required Elia to disclose Scope 3 emissions using traceable data,

so they asked suppliers for environmental figures based on primary data.

But with no standard format, responses varied in terms of quality and structure. It was clear that the existing setup wasn't scalable. The process relied on Excel files and emails, with no structured workflow or validation. Elia needed a system that could go deeper, link directly to procurement, and grow with its reporting needs.

“Standard SAP software didn't go deep enough for us. We purchase large, complex assets, but in SAP they're often represented as a singleline item. To understand the footprint, we needed more granular data than our ERP could provide.”

Philipp von Normann - Product Owner Scope 3 platform, Elia





Solution

There was no ready-made solution that could handle Elia's Scope 3 reporting needs. So, the company decided to build its own platform. From the outset in 2022, TheValueChain has supported Elia in building a scalable SAP-based system that connects purchasing data with supplier input.

The new supplier portal, developed on SAP Business Technology Platform (BTP), replaces manual data collection with structured online questionnaires. Each form connects to a specific purchase order in Elia's S/4HANA system. From there, Elia can analyse emissions across assets, suppliers and time periods.

Templates are fine-tuned per product type, which allows Elia to request the exact data it requires, down to material composition and production method. A built-in Life Cycle Assessment component supports carbon footprint calculation based on supplier input, helping Elia collect structured, product-level data from the start.

Suppliers can enter their own data through a secure, structured portal. They use the same dashboard as Elia, making it easy to track submitted information and monitor performance over time.

TheValueChain helped Elia stay close to its SAP foundation. The setup combines SAP HANA Cloud for data, SAP Fiori for the interface, and links to procurement in S/4HANA. It also leaves room to expand the platform while ensuring the data can be reused for reporting, analysis, and supplier engagement.

Result

The new setup gives Elia a clear, scalable view of Scope 3 emissions—linked directly to its procurement data. What used to be a static report based on inconsistent data is now a live system that tracks emissions at the product level and connects back to supplier action.

The platform supports CSRD reporting with verifiable data and makes it easier to steer decisions. Buyers can compare materials, projects, and suppliers based on emissions

and use these insights to shape tenders and set requirements. Suppliers have access to a clear dashboard where they can enter, monitor and track their own emission data.

Elia isn't the only player facing Scope 3 challenges. As the platform evolves, the company is looking to share its learnings with peers in the energy infrastructure space and explore how the system might support broader alignment on data and reporting.

“With this platform, reporting is not the end goal.

We’ve built a system that helps us steer and control emissions.”

Philipp von Normann - Product Owner Scope 3 platform, Elia



6. Conclusion

The clock is ticking. Your organisation will likely have to comply with the EU CSRD and other directives or legal requirements in the coming years. It is time to start collecting ESG performance data. Start today, but start small, with a feasible set of sustainability KPIs that are relevant to your business and where you can make an impact. Continue to grow from there.

Don't just report to be compliant with regulations. Use this data to gain actionable insights and develop a well-founded sustainability strategy. In doing so, you can turn an obligation into a strategic driver towards operational excellence. It is a way of setting your business apart from the competition.

After all, price and quality are no longer the be-all and end-all. A company's ESG performance will have an ever-growing influence on business decisions. Whether it's consumers shopping for everyday goods, companies looking for a supplier, governments issuing tenders, or financial institutions investing or giving loans: to all, sustainability will become a decisive factor, particularly as many of them need to account for the impact of their value chain as well.

Let's build a sustainable future together.

Although there's no time to lose, there's also no need to worry. Because you don't have to face this challenge alone. TheValueChain is here to help you with the SAP and sustainability expertise your organisation requires. Ready to get started?

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