



ESG IMPLEMENTATION UNLOCKED SERIES

WEEK 4: THE DATA INFRASTRUCTURE GAP: FRAMEWORK, CASE STUDY, BUSINESS STRATEGY

Framework: The ESG Data Maturity Model

There are 5 levels of ESG Data Maturity:

Level 1: Spreadsheet Chaos

- Data lives in email attachments
- Manual consolidation annually
- No version control
- Error rate: 15-25%
- Common at: Companies just starting ESG reporting

Level 2: Centralized Spreadsheets

- One master Excel file or Google Sheet
- Shared drive with some access controls
- Annual collection with quarterly updates
- Error rate: 8-15%
- Common at: SMBs with <\$500M revenue

Level 3: Basic Database

- Simple database (Airtable, Smartsheet)
- Some automation (form submissions)
- Multi-user access
- Error rate: 5-8%
- Common at: Mid-market companies starting to scale

Level 4: ESG Software Platform

- Purpose-built ESG tool (Watershed, Persefoni, Workiva)
- API integrations to source systems
- Automated calculations
- Audit trail and controls
- Error rate: 2-5%
- Common at: Enterprise, public companies

Level 5: Integrated Enterprise System

- ESG module within ERP
- Real-time data flows
- Predictive analytics
- Blockchain/verified data
- Error rate: <2%
- Common at: Fortune 500, highly regulated industries

Where should you be?

Company Size	Revenue	Recommended Level
Startup	<\$50M	Level 2
Growth	\$50-500M	Level 3
Mid-Market	\$500M-2B	Level 4 (basic tier)
Enterprise	\$2B+	Level 4-5

Case Study 4: CPG Company - Data Infrastructure Build

Company Profile:

- Consumer packaged goods, \$1.2B revenue
- 8 manufacturing sites, 3 distribution centres
- 400 employees
- Previously: Level 2 maturity (spreadsheets)

The Breaking Point:

Q1 2023: EU customer required CSRD-compliant data

Timeline: 6 months to first report

Current process: Would take 3 people 4 months (480 hours)

The Decision: Invest in Level 4 solution OR hire consultants to manually produce report

Cost Comparison:

Option A: Status Quo + Consultants

- Internal labour: 480 hours × \$75 = \$36,000
- Consultant fees (CSRD expertise): \$85,000
- YEAR 1 TOTAL: \$121,000
- Years 2-3: Same cost every year

3-YEAR TOTAL: \$363,000

Option B: ESG Software Platform

- Software (3-year contract): \$45,000/year
- Implementation: \$25,000 (one-time)
- Training: 40 hours × \$75 = \$3,000
- YEAR 1 TOTAL: \$73,000
- Years 2-3: \$45,000/year
- **3-YEAR TOTAL: \$163,000**

Savings: \$200,000 over 3 years

The Implementation (12 Months):

Month 1-2: Platform Setup

- Selected Workiva (disclosure management + ESG)
- Configured for CSRD ESRS structure
- Mapped existing data to platform

Month 3-4: Integration Phase

- Connected utility billing (automated Scope 1 & 2)
- API to HR system (social metrics)
- Integrated ERP for spend data (Scope 3)

Month 5-6: Pilot Testing

- Ran parallel process (old vs. new)
- Identified gaps
- Trained 12 data contributors across sites

Month 7-8: First Production Report

- Generated CSRD report in platform
- Reduced prep time: 480 hours → 120 hours (75% reduction)
- Error rate dropped: 12% → 3%

Month 9-12: Optimization

- Added workflow approvals
- Built executive dashboard
- Configured automated alerts for data gaps

Year 1 Results:

Efficiency:

- CSRD report hours: 480 → 120 (75% faster)
- Investor questionnaire response time: 2 weeks → 2 days
- Data accuracy: 88% → 97%

Strategic Value:

- Retained €15M customer contract (required CSRD compliance)
- Won 2 new ESG-focused RFPs (speed/credibility advantage)
- Sustainability team shifted from 80% reporting to 50% reporting, 50% strategy

Unexpected Benefits:

- Finance team started using platform for financial sustainability disclosures
- Eliminated \$40K annual spend on GRI consultant (did in-house)
- Board requested quarterly ESG dashboard (auto-generated from platform)

Key Insight:

"We thought we were buying reporting software. We bought strategic capacity. Our team went from firefighting to actual sustainability leadership."

Business Strategy: Build vs. Buy Decision Tree

Should you build custom ESG infrastructure or buy a platform?

Choose BUILD if:

- You're a software company with dev resources
- Your data needs are highly unique (rare)
- You have >\$5M budget and 2+ years timeline
- You want to sell your solution to others eventually

Example: Tech giant with proprietary AI carbon accounting needs

Choose BUY if:

- You need to report within 12 months
- Your budget is <\$200K
- You don't have in-house dev team
- You want proven, auditable methodology
- You need to comply with standard frameworks (GRI, SASB, CSRD)

Example: 95% of companies should buy

The Hybrid Approach (Recommended):

- Buy platform for core ESG metrics
- Build custom integrations/APIs to connect your systems
- Build custom dashboards on top of platform data

Cost: Platform \$40-80K/year + \$30-50K integration services

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Gerald Ukor is a certified ESG Reporting Specialist and Sustainability Evangelist with demonstrated experience supporting ESG design, implementation, and data governance initiatives aligned with Development Finance Institution (DFI) standards. He has contributed to ESG reporting frameworks integrating **GRI, SASB, TCFD, and CDP**, with practical application across data collection, materiality assessment, KPI definition, and assurance readiness.

Gerald has supported multi-stakeholder ESG programmes involving corporates, consultants, and technology teams, enabling structured ESG data aggregation, validation protocols, and investor-grade disclosures. His work emphasizes ESG data reliability, regulatory alignment, and decision-useful reporting to support capital allocation, risk management, and sustainability performance monitoring.

He brings a strong execution focus to ESG strategy, including ESG data architecture design, reporting workflow optimisation, and localization of global ESG frameworks for emerging market contexts—particularly within Africa—supporting scalable, technology-enabled sustainability outcomes.

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