

## **Mapping the SDGs to ESRS requirements**

**The use of the UN’s Sustainable Development Goals SDGs as a standard in linking sustainable reporting to regulatory reporting requirements is an important tool in improving reporting. The study, “Bridging Global Sustainability Objectives With Corporate Reporting Standards: Sustainable Development Goals Meet European Sustainability Reporting Standards”** by Chonlawan Thammaraksa, Caroline Aggestam Pontoppidan, Michael Zwicky Hauschild and Alexis, Laurent published earlier this month in Wiley’s Sustainable Development online library does just that.

The study examines how the European Sustainability Reporting Standards (ESRS) align with the SDGs and bridge macro-level global goals with firm-level metrics. The analysis revealed 429 of 1009 ESRS datapoints correspond with 71 of 248 SDG indicators, demonstrating the potential to enhance reporting on underrepresented environmental SDGs. Nonetheless, gaps persist in both frameworks — some ESRS areas do not appear in the SDGs and viceversa. These discrepancies may stem from different indicator aggregations, a broader societal scope in the SDG framework, and more consideration of industry-specific constraints in ESRS. The ESRS-SDG mapping reveals how regulatory reporting requirements can facilitate corporate contributions to global sustainability objectives while highlighting structural gaps, informing researchers, policy makers, and practitioners on opportunities to Strengthen these connections.

An important contribution to the improvement of sustainability reporting, the study can be found at

<https://onlinelibrary.wiley.com/doi/pdf/10.1002/sd.71184>