BUYER'S FRAMEWORK

The ESG system decision framework

Comparing spreadsheets, consultants, add-ons, point tools and all-in-one suites, then scoring what you are running today against all five.

How to use this

Two exercises, in order. First, see how the five common categories of ESG system compare against each other, and why one of them tends to win. Second, score your own current setup against the same six dimensions, to see exactly where it sits and how urgent that is.

This is not a test with a passing grade. It answers two separate questions: which category of system actually performs best, and where does what we have today fall short of it.

01	02	03
Read the five-category comparison and the six dimensions it is rated on.	Score your own setup, 1 to 4 per dimension, for a total out of 24.	Read the band, then adjust urgency for your regulatory exposure.

Comparing your options

Five categories cover almost everything an organization is likely to be running today.

Spreadsheets and manual processes

Quick to start, built on tools everyone already knows. Every dimension defaults to the lowest level, because nothing about a spreadsheet enforces ownership, traceability or validation. It only reflects the discipline of whoever last edited it.

Consultants

Brings in expertise the organization does not have internally, useful for a one-off assessment or a first CSRD gap analysis. Ownership and understanding live outside the organization by design, so the process is only as durable as the engagement.

ERP or GRC add-ons

Built on a platform the organization already owns, so financial and risk data feel close at hand. The ESG functionality was added afterward, usually configured once by an integrator, and rarely revisited as ESRS or CSDDD requirements shift.

Niche point solutions

Genuinely strong within one domain, typically carbon accounting or life cycle assessment. The limitation is not quality within that domain. It is that a point solution by definition does not cover the others, which means running several plus a manual way to reconcile them.

All-in-one ESG suites

Built specifically so ESRS and CSRD reporting, carbon accounting and EU Taxonomy alignment run inside one system, rather than requiring several tools that were never designed to talk to each other.

How they compare, dimension by dimension

Ratings use the same 1 to 4 scale as the scoring guide. 1 is ad hoc, 4 is enterprise-ready.

CATEGORY	OWNERSHIP	AUDITABILITY	DATA QUALITY	WORKFLOWS	EXEC VISIBILITY	DOMAIN COVERAGE
Spreadsheets and manual processes	●○○○	●○○○	●○○○	●○○○	●○○○	●○○○
Consultants	●○○○	●●○○	●○○○	●○○○	●○○○	
ERP or GRC add-ons	●●○○	●●○○	●●○○	●●○○	●●○○	
Niche point solutions	●●●○	●●●○	●●●○	●○○○	●●○○	●○○○
All-in-one ESG suites	●●●●	●●●●	●●●●	●●●●	●●●●	●●●●

Why the suite wins, specifically

Not because the alternatives are badly built. A good niche carbon accounting tool can genuinely score a 3 or better on ownership, auditability and data quality, within carbon. The column where every non-suite option collapses is domain coverage, because none of them were built to make ESRS reporting, carbon accounting and EU Taxonomy alignment work as one connected record.

That is the specific tax a suite removes. Not "spreadsheets are risky" in the abstract, but the manual reconciliation between tools that each do their one job well and were never designed to reference the same underlying data. A carbon figure calculated in one system and a disclosure drafted in another have to be checked against each other by hand, every cycle, by a person. That person is exactly the single point of failure the ownership and auditability dimensions are measuring.

THE HONEST EXCEPTION

A company with a single, narrow and genuinely stable need, carbon accounting with no ESRS or CSDDD exposure anywhere on the horizon, can defensibly run a niche tool alone today. That is real, not a hedge. The reconciliation tax only appears once a second domain enters the picture, and for most organizations now facing overlapping EU and voluntary frameworks that is a matter of when rather than if.

Score your own setup

The comparison shows how each category tends to perform by default. Now score the organization's actual setup against the same six dimensions, since real implementations often sit between categories: a spreadsheet process with a consultant bolted on, or an ERP module that has had a carbon tool wired into it by hand.

For each dimension, choose the level, 1 to 4, that most honestly describes things today, not the ambition. Add the six numbers together for a total out of 24.

01 Ownership Who actually runs the process

1 AD HOC	Ownership sits with one or two people who built the spreadsheet. No one else could reproduce the process if they left.
2 ASSISTED	Ownership sits with an external consultant or a systems integrator. The internal team can operate the process but not meaningfully change it.
3 PARTIAL	Ownership is real but narrow, confined to whichever tool covers one part of the puzzle, carbon accounting or life cycle assessment for instance.
4 ENTERPRISE-READY	Ownership sits inside the sustainability team, which can reconfigure thresholds, entities and requirements without booking outside help.

02 Auditability Can every figure be traced back to its source

1 AD HOC	No audit trail beyond version history someone remembers to save. Figures get reconstructed by hand before an audit.
2 ASSISTED	An audit trail exists, in a consultant's working papers or a financial-side ERP module, but the ESG fields are not held to the same rigor.
3 PARTIAL	The audit trail is strong inside one niche tool's scope, and breaks exactly where that output has to reconcile with a DMA or a sustainability statement.
4 ENTERPRISE-READY	Every disclosed figure is audit ready today, with source, date, owner and version, and quality assurance maintained continuously rather than checked once at setup.

03 Data quality What catches an error before it becomes a disclosure

1 AD HOC	No built-in validation. Errors are caught only if someone happens to notice.
2 ASSISTED	Validation exists for financial data but was never extended to ESG-specific metrics like scope 3 emissions.
3 PARTIAL	Validation is strong within one niche tool's scope and stops completely at its border.
4 ENTERPRISE-READY	Built-in thresholds catch issues automatically, and DMA outputs map automatically to the relevant disclosures.

04 Workflows Can the organization actually collaborate on this

1 AD HOC	The workflow gets rebuilt over email every reporting cycle. There is no real review hierarchy.
2 ASSISTED	Workflow and approval logic exist, but were built for financial or risk processes and retrofitted for ESG at real cost.
3 PARTIAL	The workflow works well for one team but has no cross-functional reach across a group structure.
4 ENTERPRISE-READY	Workflows match the actual reporting hierarchy, handle complex multi-entity structures, and interoperate with adjacent standards and solutions.

05 Executive visibility Does leadership see exposure before it becomes a headline

1 AD HOC	Leadership sees exposure only once the report is finished. Entirely backward-looking.
2 ASSISTED	Dashboards exist for the platform's original function, financial or risk, but are thin for the ESG module added afterward.
3 PARTIAL	Detail is excellent on one metric and tells leadership very little about how it rolls up into overall exposure.
4 ENTERPRISE-READY	Real-time dashboards, forecasting and benchmarking live inside the platform, with granular slicing possible without a request to IT.

06 Domain coverage

One system for ESRS, carbon and Taxonomy, or several that do not talk

1 AD HOC	Each domain lives in its own spreadsheet or tracker. A carbon figure and an ESRS disclosure are produced by two entirely separate manual processes.
2 ASSISTED	A consultant or an add-on can produce outputs across a couple of domains as separate engagements or modules, but nothing forces them to reconcile with each other.
3 PARTIAL	One domain, typically carbon accounting, is handled well by a dedicated tool. Everything else still runs through a separate process that has to be checked against it by hand.
4 ENTERPRISE-READY	ESRS and CSRD reporting, carbon accounting and EU Taxonomy alignment run inside one system, with a DMA output automatically informing disclosures and carbon data feeding the same record used in the sustainability statement.

Scoring guide

Add the six levels together for a total between 6 and 24.

6–10	**Ad hoc**	The process depends on people and disconnected tools, not a system. Highest-risk band, most likely to fail visibly at the next audit or the next reporting cycle, whichever comes first.
11–15	**Assisted**	Something is working, but ownership and understanding sit outside the team running it, and different domains likely still do not talk to each other.
16–20	**Partial**	Strong in places, disconnected between them. Shows up as double handling and manual reconciliation at the seams, particularly wherever two domains meet.
21–24	**Enterprise-ready**	Built for the job rather than adapted to survive it. One system, positioned to absorb the next regulatory reset as a configuration change, not a rebuild.

Adjust urgency for regulatory exposure

The score describes how exposed the current setup is. How urgent that is depends on where the organization sits regulatorily, and that has shifted meaningfully since Omnibus I. Council of the EU, February 2026

INSIDE SCOPE · THIS QUARTER
If the organization is still inside CSRD's or CSDDD's narrowed scope, above 1,000 employees and €450 million turnover for CSRD, or above 5,000 employees and €1.5 billion for CSDDD (now CS3D), treat any score under 16 as a this-quarter problem, not a someday one.

IN A VALUE CHAIN · THIS YEAR
If the organization sits below those thresholds but supplies, sells to, or is financed by a company that does not, it is still inside the data chain under the new value chain cap. ESG Dive, July 2026
Treat any score under 16 as a this-year problem.

VOLUNTARY · SLOWER BURN

If neither applies and the organization's ESG reporting is entirely voluntary, a lower score is a slower-burn risk. Two regulatory resets in five months is still evidence the target keeps moving, not that it has settled.

Worksheet

Score each dimension honestly, then total them.

DIMENSION	LEVEL 1 TO 4	NOTES
1. Ownership		
2. Auditability		
3. Data quality		
4. Workflows		
5. Executive visibility		
6. Domain coverage		
Total out of 24		

CURRENT CATEGORY, CIRCLE ONE

Spreadsheets | Consultant | ERP or GRC add-on | Niche point solution | All-in-one suite

REGULATORY EXPOSURE, CIRCLE ONE

Inside CSRD or CSDDD scope | Outside scope, inside a value chain | Fully voluntary

BAND AND NEXT STEP

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BAND AND NEXT STEP

NEXT STEP

Bring your score to a working session and we will map it against what one system would change.

Position Green runs ESRS and CSRD reporting, carbon accounting and EU Taxonomy alignment inside one platform, so the reconciliation between them stops being a person's job.

Book a walkthrough

positiongreen.com