Knowledge Management in the Context of Sustainability Reporting

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Abstract: The evolution of sustainability reporting as a fundamental component of contemporary corporate operations is indicative of its growing significance in the modern business landscape. From being initially used as a marketing tool to build an image of corporate social responsibility (CSR), sustainability reporting has evolved into a key element expected by investors, as well as an obligation imposed by increasingly stringent legal regulations. The aim of this article is to outline how contemporary organisations are using knowledge management in the context of the increasing requirements for sustainability reporting. The article examines how knowledge management is addressed by key standards and regulations such as the Global Reporting Initiative (GRI), the Task Force on Climate-related Financial Disclosures (TCFD), the Sustainability Accounting Standards Board (SASB) and the Corporate Sustainability Reporting Directive (CSRD). The paper also presents case studies of companies that have implemented advanced knowledge management systems, such as databases, business intelligence tools and collaboration platforms, to optimise their sustainability reporting processes. The case studies show that the integration of these solutions allows for increased efficiency, transparency and credibility of sustainability reports, which in turn translates into increased trust among stakeholders. The article concludes with recommendations.

Keywords: Knowledge management, Sustainability reporting, ESG (environmental, social, governance)

1. Introduction

The integration of knowledge management and sustainability reporting presents a multifaceted challenge. However, it concomitantly offers numerous opportunities for enhancing data quality, optimising knowledge utilisation, and cultivating an organisational culture grounded in knowledge and sustainability.

Global economic development based on sustainability is only possible through broadly understood knowledge. The term sustainability is the result of understanding the three aspects: social, environmental, and economic, taking into account the costs of current decisions for future generations. Sustainability is a contemporary and current issue recognized by researchers (Al-Ali Mubarak, Gorgenyi-Hegyes and Fekete-Farkas, 2020) and is the main derivative of this concept for business. The communication of an organisation's performance in its economic, social, and environmental dimensions to the concerned parties is the principal function of the CSR (Corporate Social Responsibility) reporting process. In this way, an enterprise demonstrates the effectiveness of its actions in the area of social responsibility management.

Sustainability is usually defined as development that meets the needs of the present without compromising the ability of future generations to meet their own needs. Sustainability reporting is about measuring an organisation's performance against a sustainability goal, reporting on that performance and being accountable for that performance to stakeholders inside and outside the organisation. It is both a management and an accountability tool. The information provided relates to how the organisation integrates sustainability considerations into its operations and the environmental, social and economic impacts of its activities. Recent academic research and industry analysis point to the growing importance of sustainability reporting in business and investment strategies. However, the quality and transparency of these reports remain key challenges, particularly in the face of new regulations.

Sustainability reporting is an instrument of transparency regulation intended to influence management decisions (Wagenhofer, 2024). It is a management and communication tool that allows companies to assess their contribution to sustainability goals and meet regulatory requirements and market expectations. Sustainability reporting is widely analysed in the academic literature, pointing out, among other things, its impact on increasing corporate transparency , increasing stakeholder trust (Maisuradze *et al.*, 2020). The research also highlights challenges related to the quality of reported data and risks „greenwashing" (Boiral, 2013).

Knowledge is an essential resource for all businesses of the globalisation era (Nonaka and Toyama, 2015; Ding *et al.*, 2017; Abdillah *et al.*, 2018; Piersiala, 2024). Knowledge management, as a young field in management sciences, encompasses state-of-the-art methods and techniques to ensure the most effective use of knowledge resources. Over the past decades, knowledge management (KM) has proven itself not simply a trendy movement in research, but a new discipline drawing a growing body of worldwide research. It has been considered a new and influential approach in the science of management. It is KM, a new source of sustainable competitive

advantage that makes organisations all over the globe redefine their business strategies (Ngoc-Tan and Gregar, 2018).

The combination of these two elements offers numerous benefits for business management. Integrating knowledge management with sustainability reporting enhances data quality, leading to more accurate reporting and better decision-making. This integration enables more effective utilization of knowledge in sustainability reporting and strategic decision-making. Improving reporting quality and increasing the accessibility of information on an organization's sustainability performance contribute to greater transparency and credibility. Furthermore, integrating knowledge management with sustainability reporting fosters an organizational culture that values and promotes both knowledge and sustainability. Providing high-quality information on sustainability efforts also strengthens stakeholder engagement.

Nevertheless, this is a complex process that presents numerous challenges. This is due to the broad nature of both knowledge management and sustainability reporting, which can be interpreted in a variety of ways. The absence of consistent definitions and standards can impede the integration of these two areas. The evaluation and reporting of both knowledge and sustainability performance can be challenging due to the inherent complexities involved. This can result in subjective assessments and hinder the capacity to effectively compare data. The effective integration of knowledge management and sustainability reporting necessitates a commitment from both management and staff, in addition to the allocation of adequate financial and technological resources. The integration of knowledge management and sustainability reporting solutions with existing organisational systems and processes is imperative. This integration process can be both time-consuming and costly. The inclusion of data from a variety of sources, both internal and external, is a prerequisite for effective sustainability reporting. The management of such diverse data is a considerable challenge, but is worthwhile to undertake.

Knowledge management (KM) in the context of sustainability (ESG) reporting plays a crucial role in ensuring the consistency, reliability, and transparency of reported data. Knowledge management systems enable the centralization of ESG data from various departments and sources (e.g., financial, operational, and HR reports), automating reporting processes and reducing errors and inaccuracies. Data warehouses and Business Intelligence tools integrate data from multiple sources into a unified structure, enhancing consistency and transparency in reporting. Blockchain technology ensures the immutability and auditability of ESG data, preventing manipulation and facilitating regulatory compliance verification (e.g., CSRD, EU Taxonomy). Meanwhile, AI analyses large ESG datasets, identifies trends, detects inaccuracies in reports, and automates the collection and aggregation of data from different departments.

2. Literature Overview

In recent years, there has been an increasing publication of literature that combines knowledge management and sustainability issues, including reporting. These include general items (Ascani, Ciccola and Chiucchi, 2021; Arduini and Beck, 2022; Gupta and Agarwal, 2023) or alternatively, the focus can be directed towards a specific geographical area (Pizzi and Coronella, 2024; Weerasinghe, Gunarathne and Samudrage, 2025), the industry (Appiah-Kubi, 2024; Valencia-Arias *et al.*, 2024), or a given entity size. A significant number of authors have contemplated the manner in which knowledge management influences the sustainability of companies. A seminal text in this area is 'Knowledge Management and Sustainable Development' by Jack Wu, Man Fung Lo and Artie W. Nga, published in the 2018 Encyclopaedia of Sustainability in Higher Education, which examines the role of knowledge management (KM) in promoting sustainability using higher education institutions as an example. The conclusion drawn therein asserts the capacity of knowledge management to foster sustainability (Wu, Lo and Ng, 2020). However, it is important to acknowledge the challenges that arise in this process and the efforts required to overcome them. The utilisation of sustainability reporting information infrastructures by companies is indicative of the challenges encountered in generating reliable sustainability data (Troshani and Rowbottom, 2024).

The article ‘Implementing Sustainability: What Role Do Knowledge Management and Management Accounting Play? Agenda for Environmentally Friendly Businesses' is a systematic literature review based on articles from the Scopus and Web of Science databases (Broccardo *et al.*, 2025). This has resulted in the following conclusions: the role of knowledge management and management accounting systems in promoting sustainability practices within organisations has been highlighted. The integration of these two disciplines has the potential to enhance the implementation of sustainability strategies. The necessity for further research on the integration of KM in the context of sustainability was identified. The article provides a comprehensive overview of theoretical and

practical implications, emphasising the necessity of integrating knowledge management and management accounting systems to achieve environmental and social objectives.

In „Improving How Sustainability Reports Drive Change: A Critical Discourse Analysis" the authors look at how sustainability reports can more effectively initiate change in organisations (Higgins and Coffey, 2016). Using critical discourse analysis, they examine the content of reports to understand how the language and structure of communication influence the implementation of sustainable development practices. The aim is to identify ways in which reports can not only inform, but also motivate real action towards sustainability.

An article published in the Journal of Cleaner Production analyses the impact of managerial knowledge on sustainability reporting in SMEs, considering the role of perceived benefits and stakeholder pressure (Appiah-Kubi, 2024). The author argues that sustainability knowledge has a positive impact on sustainability reporting practices in SMEs. Perceived benefits play a mediating role in the relationship between sustainability knowledge and sustainability reporting, suggesting that managers who perceive the benefits of such practices are more likely to implement them. Stakeholder pressure moderates the relationship between perceived benefits and sustainability reporting, indicating that greater stakeholder pressure strengthens the relationship. The study highlights the importance of educating and raising awareness among SME managers about sustainability and incorporating stakeholder expectations into business strategies to promote more transparent and effective sustainability reporting practices.

The Journal of Innovation and Entrepreneurship has published the first attempts at a systematic review, analysis, and visualization of the scientific output on knowledge management and sustainable entrepreneurship (Alkathiri *et al.*, 2024). The findings provide a solid understanding and valuable insights into potential future research directions in these disciplines. The article serves as a valuable resource for researchers and practitioners interested in integrating knowledge management with sustainable entrepreneurship practices, offering a comprehensive overview of past achievements and suggestions for future research directions.

The article The Impact of Green Knowledge Management on Sustainable Development Goals and Green Innovation in French Economic Firms: A Structural Analysis by Abdelhaka Alioune analyses the impact of Green Knowledge Management (GKM) on the achievement of Sustainable Development Goals (SDGs) and Green Innovation (GI) in companies in France (Alioune, 2024). It concludes that GKM has a significant impact on both SDGs and GI. The analysis of individual dimensions revealed that the creation and sharing of green knowledge have a significant impact on green innovation, while the acquisition and application of green knowledge showed an insignificant impact on GI.

An analysis of the impact of knowledge management (KM) on corporate social responsibility (CSR) in the context of technology utilization was prepared for the ECKM 2024 Conference (Zoccali *et al.*, 2024). The authors state that knowledge management plays a crucial role in fostering innovation and continuous learning within organizations, which supports the effective implementation of CSR practices. Sustainable knowledge management (SKM) practices promote responsible and ethical knowledge sharing among various stakeholders. In conclusion, the authors emphasize the relevance of this topic and highlight numerous opportunities for researchers to further explore this issue, particularly in the context of rapidly evolving technologies and their impact on knowledge management and CSR practices.

In the context of sustainability reporting, knowledge management has been identified as a crucial element that supports effective data collection, processing and presentation. The following section presents examples of references to knowledge management in the context of reporting, based on company practices and reporting standards. The utilisation of artificial intelligence (AI) for the analysis of voluminous ESG data sets, blockchain for the provision of transparency and credibility to ESG data, and digital platforms for the integration of data from disparate sources and departments, have been identified as potentially beneficial in this context.

3. Interaction Within the Regulatory Framework

As a result of the expectations of public pressure and market practice, a number of regulations on sustainability reporting have emerged. These have both a local - national and international dimension. These can include:

1. European Union (EU):

- The CSRD (Corporate Sustainability Reporting Directive) has been in effect since 2024, replacing the previous NFRD directive. It introduces detailed ESG reporting requirements for companies with more than 250 employees or a turnover exceeding 40 million euros. Reports must comply with the European Sustainability Reporting Standards (ESRS), developed by EFRAG.

- The EU Taxonomy classifies economic activities as sustainable or non-sustainable in accordance with the EU's climate objectives. It applies to large companies and financial institutions.
- The SFDR (Sustainable Finance Disclosure Regulation) imposes disclosure requirements on financial institutions regarding the impact of their investments on ESG factors.

2. United States

- SEC Climate Disclosure Rule (in preparation): The U.S. Securities and Exchange Commission (SEC) plans to introduce mandatory reporting of CO_2 emissions and climate risks for publicly traded companies.

3. International Standards

- ISSB (International Sustainability Standards Board) – 2023
- GRI (Global Reporting Initiative): A voluntary standard used by over 10,000 companies worldwide.
- SASB (Sustainability Accounting Standards Board)

4. United Kingdom

- TCFD Reporting (Task Force on Climate-related Financial Disclosures): Requires the largest companies to report the impact of climate change on their business.
- UK Sustainability Disclosure Requirements (SDR) (in development): Plans to align ESG reporting with EU and ISSB standards.

Global Reporting Initiative (GRI): GRI Standard 102 includes guidelines on knowledge management. In GRI standards, knowledge management is often mentioned as a key element supporting the transparency and credibility of reports. Companies are encouraged to implement knowledge management systems that enable the efficient collection and sharing of ESG data. In GRI-compliant reports, companies often describe how they use knowledge management systems to integrate data from various departments (e.g., environmental, social, and governance). Task Force on Climate-related Financial Disclosures (TCFD): TCFD addresses knowledge management in the context of climate risks. It recommends that companies implement knowledge management systems to facilitate the identification, assessment, and monitoring of climate risks. This applies to both financial and non-financial data. Financial sector companies often describe in TCFD reports how they use knowledge management to analyse climate scenarios and report their impacts on business. Sustainability Accounting Standards Board (SASB): SASB emphasizes the importance of knowledge management in corporate governance and risk management. Companies are encouraged to implement systems that enable the tracking and reporting of key ESG indicators. In SASB-compliant reports, companies often describe how knowledge management supports decision-making processes related to sustainable development. Corporate Sustainability Reporting Directive (CSRD): The European Sustainability Reporting Standard (CSRD) requires companies to implement knowledge management systems that facilitate the collection, processing, and reporting of ESG data in accordance with the new standards. Knowledge management is crucial here to ensure the quality and consistency of reports. Companies preparing for CSRD often describe how they are modernizing their knowledge management systems to meet the new requirements.

4. Selected Case Studies

The next section presents an analysis of selected sustainability reports in terms of interaction with knowledge management. Due to the limited volume of the study, 3 entities were selected: Ergo Hestia, Danon and Calsberg.

Table 1: Analysis of the ERGO Hestia 2023 ESG report in terms of knowledge management

Area of analysis	Strengths	Weaknesses
Knowledge management structures and systems	ERGO Hestia has implemented the 'Power of Information and Community' business strategy, which integrates data analytics with employee competencies to enable effective knowledge management. Key systems include: - ISO 27001 and ISO 27017 information security management system - ensures high standards of data protection and cyber security; - Unified Blockchain technology - used for secure document delivery; - Cloud computing - upgrading IT infrastructure to allow faster access to and efficient analysis of data.	New technologies support knowledge management, but the report does not provide detailed information on the use of these tools by employees at different levels of the organisation.

Area of analysis	Strengths	Weaknesses
Training and competence development	ERGO Hestia invests in the development of its employees and business partners: - An average of 30 hours of training per year per employee, including the code of ethics, anti-corruption and ESG training; - An increase in the number of cooperating agents and brokers - a sales network development that requires effective knowledge transfer and continuous qualification improvement; - Training programmes for agents and brokers - increasing their competence in responsible sales and sustainability.	Investment in knowledge development is significant, but the report does not provide data on the effectiveness of this training, such as the pass rate of tests or the practical application of the knowledge gained.
Cooperation and knowledge sharing	Social stakeholder dialogue - ERGO Hestia engages employees, customers, suppliers and brokers in the process of shaping the ESG strategy. Dual materiality analysis - identification of 13 key ESG areas based on extensive consultation and market analysis. Business Partner Forum - particular focus on understanding the needs of clients and insurance brokers.	The company effectively integrates the knowledge of different stakeholder groups, but the report could include more information on how effectively this knowledge is put into practice.
The use of data and innovation in knowledge management	Climate and ESG risk analysis - ERGO Hestia conducted stress tests and climate sensitivity analyses. Data integration with the Internal Control System (ICS) tool - precise information gathering for risk mitigation. Data quality and cyber security certifications - including EMAS certification and the highest quality data reporting to the Information Centre of the Insurance Guarantee Fund.	ERGO Hestia uses data effectively to make strategic decisions, but it would be useful to provide examples of how specific analytics have impacted operations.

Source: Own compilation based on Ergo Hestia's Sustainability Report 2023.

The ERGO Hestia report for 2023 highlights a range of activities related to knowledge management, including both employee development and the use of information technology for data collection and analysis. The report emphasizes modern IT systems and blockchain that facilitate knowledge management. There is a strong focus on employee and agent training and competence development, as well as active knowledge exchange with business partners and stakeholders. Advanced data analytics are also used to support strategic decision-making. Unfortunately, there is a lack of detailed data on the effectiveness of the training programs. The report does not provide information on how knowledge is applied in operational practice.

Table 2: Analysis of Danone report in terms of knowledge management

Area of analysis	Strengths	Weaknesses
Knowledge management structures and systems	Danone has implemented a number of mechanisms to support knowledge transfer and organisational development: - Interdisciplinary Knowledge Management Structures are well developed and support the exchange of information between teams and stakeholders. The Centre for Analysis and Collaboration 'Food for the Future' - a think tank bringing together experts in nutrition, the environment and consumer trends; - Code of Business Ethics and Human Rights Policy - documents governing collaboration, information transparency and an ethical approach to knowledge management in the organization; - GRI (Global Reporting Initiative) platform - used to report sustainability performance and share data with stakeholders.	
Training and competence development	Danone runs numerous training and education programmes: - Employee Training - covering professional skills development, business ethics and social responsibility; - Internal Trainers Programme - enabling knowledge sharing by experienced employees; - Akademianutricia.pl - an educational platform for doctors, pharmacists and dieticians, containing scientific materials and online courses.	Investing in competence development is an important part of Danone's strategy, but the report could include more information on the effectiveness of these programmes (e.g. course completion rates).

Area of analysis	Strengths	Weaknesses
Cooperation and knowledge sharing	Danone is a member of industry organisations such as the Polish Federation of Food Producers and the Polish Plastics Pact. The company is actively involved in knowledge transfer outside the organisation, involving business partners and scientists in the development of sustainable practices. It runs educational programmes on regenerative agriculture and sustainable production. It funds research and organises educational events to promote healthy eating.	
The use of data and innovation	Robotization of processes - e.g. implementation of RPA (Robotic Process Automation) systems at Nutricia plants. Automation of laboratory analysis - awarded the Digital Lighthouse award by the World Economic Forum for innovative manufacturing processes. Uses data to optimise production and forecast consumer trends.	Investment in technology supports knowledge management, but the report does not provide specific indicators on the effectiveness of these solutions.

Source: Own compilation based on Danon together for a better tomorrow.

The report 'Together for a Better Tomorrow' presents Danone's sustainable development strategy, in which knowledge management is an important element. It encompasses the development of employee competencies, knowledge transfer within the organisation, collaboration with partners and the use of innovation and technology. The company has a clear knowledge management strategy supported by think tanks and learning platforms. It has a wide range of training and competence development programmes. It actively shares knowledge with business partners and researchers. Uses innovation and data analysis to optimise processes. Does not publish data on the effectiveness of training and education programmes. Does little to report on the impact of technology investments on day-to-day knowledge management.

Table 3: Analysis of ESG Carlsberg Polska 2023 report in terms of knowledge management

Area of analysis	Strengths	Weaknesses
Knowledge management structures and systems	The knowledge management structure is based on a clear division of responsibilities and digital monitoring tools. It will be crucial to ensure effective knowledge flow between headquarters and local branches. - Enablon - ESG data management and reporting system to track sustainability performance. - ESG Steering Committee - advises on the implementation of the Together Towards ZERO and Beyond (TTZAB) strategy and monitors progress toward goals. - Local TTZAB Goal Owners - are responsible for implementing the strategy in specific operational areas, indicating a distributed knowledge management system.	
Training and competence development	- Training programs - workshops and webinars are held for employees, especially in the areas of sustainability and the bail system. - Training on ESG policies and regulatory compliance - every newly hired employee receives training related to the Carlsberg Group's ESG policies. - Management competency management - board members and senior management are regularly involved in sustainability decision-making processes	Carlsberg Poland invests in the development of employees' knowledge, but the report does not include data on the effectiveness of these trainings (e.g., the level of participation or their impact on business decisions).
Cooperation and knowledge sharing	- Forum for suppliers and partners - the company emphasizes working with suppliers to minimize carbon footprint and improve ESG standards. - Supply chain carbon footprint study - the analysis includes the impact of business partners on CO_2 emissions, indicating the use of knowledge to optimize processes. - Evaluation: Effective knowledge management within the value chain allows Carlsberg Poland to optimize its environmental activities.	It would be useful to expand information on knowledge sharing mechanisms with suppliers

Area of analysis	Strengths	Weaknesses
The use of data and innovation	Carlsberg Poland is effectively integrating knowledge with data analytics and technological innovation, an important part of the company's long-term strategy. AI and data analytics - the company uses advanced CO_2 and data analytics to optimize production and energy consumption.	

Source: Own compilation based on Rapport ESG (Environmental, Social, Governance) Carlsberg Poland 2023.

The Carlsberg Poland 2023 ESG Report presents the company's strategy for sustainable development, innovation and operational management. When analysing the document in terms of knowledge management, it is important to highlight the clear structure of knowledge management using digital tools, active training and competence development of employees. It works with partners to transfer knowledge and optimise the carbon footprint and also uses AI and data analysis to make operational decisions. However, the report lacks data on the effectiveness of training programmes or detailed information on monitoring the effectiveness of knowledge strategy implementation.

5. Conclusion and Future Work

Knowledge management can be defined as the process of creating, using, sharing and storing information within an organisation with a view to achieving its objectives. It is an interdisciplinary concept that draws from fields such as management and information systems (Wu, Lo and Ng, 2020). The significance of knowledge management in the context of sustainability reporting is evident, as it facilitates the effective collection, processing, and presentation of ESG data by enterprises (see Danon et al., 2019). The relevance of knowledge management to sustainability reporting is further underscored by its presence in established reporting standards, including the Global Reporting Initiative (GRI), the Task Force on Climate-related Financial Disclosures (TCFD), the Sustainability Accounting Standards Board (SASB) and the Corporate Sustainability Reporting Directive (CSRD). Additionally, knowledge management practices are embedded in the operations of numerous companies, as evidenced by Danone, Ergo Hestia and Calsberg. The implementation of knowledge management systems assumes particular significance within the context of increasingly stringent regulatory requirements and stakeholder expectations.

The combination of knowledge management and sustainability reporting is a potential area of research. The strategy should address the organisation's sustainability goals and the role of knowledge management in achieving them. The employment of indicators is recommended, with the objective being the measurement of sustainability progress and the effectiveness of knowledge management. The utilisation of tools and technologies is imperative to facilitate data collection, processing, and analysis, in addition to knowledge sharing. Stakeholder engagement is identified as a pivotal element in ensuring the relevance and utility of sustainability reporting. Organizations should also engage in regular monitoring and improvement of processes related to knowledge management and sustainability reporting.

The study has some limitations. The text includes references to knowledge within the CSRD, GRI, TCFD and SASB, but due to the limitation of the article's volume in a relatively general scope. There is also a lack of specific national regulations, which could strengthen the value of the analysis. The case studies (Ergo Hestia, Danone, Carlsberg) lack detailed figures on the effectiveness of implemented solutions. The companies' reports are analysed mainly in terms of declarations, rather than actual effects of implemented knowledge management strategies.

It is worth continuing to study the use of knowledge management to improve the quality of sustainability reports. In light of dynamic changes in the political, social, economic or environmental space, it is necessary to meet current needs in such a way as not to limit the ability to meet the needs of future generations. Knowledge on this topic should be widespread and understandable.

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