

# Creating a Program to enhance Nordic Automatic Sustainability Reporting



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# 1 Executive Summary

The growing number of fragmented requirements concerning transparency and reporting in the areas of Environment, Social & Governance (ESG), has over the years increased the burden for companies to be compliant. For this reason, the Nordic organizations that have contributed to this report have agreed to design a Cross-Nordic Automatic Sustainability Reporting program, which is rooted in the Nordic Council of Ministers' ambition to make the Nordic region the most sustainable and integrated region in the world. The aim of this program is to reduce burdens of regulatory compliance and increase competitiveness by developing digital, standardized, interoperable, and automated solutions. This approach has the added advantage of contributing to a range of other strategic political ambitions for the Nordic countries.

Building on experiences from such Nordic programs as the Nordic Smart Government and Business (NSG&B) program, the participants are aware that careful planning and alignment is necessary in order to deliver a successful multi-year program with several objectives and a complex stakeholder landscape. In addition, a public-private collaboration is needed to ensure the program is driven by market needs. For this reason, this initial "pre-project" has been carried out to create a common program design and plan.

The overall program purpose has been defined to:

*"enhance sustainability data exchange, increase access to environmental and sustainability data, and establish support systems for sustainability requirements, while promoting Nordic market competitiveness and increasing knowledge in the ESG field."*

The jointly created structure of the program is based on a co-creation process, where inputs were gathered through three workshops bringing together policy-, technical-, and digitalization experts from all five Nordic countries. The workshops sought to identify challenges and needs, co-develop objectives, identify workstreams and produce initial overviews of activities and desired outcomes. The workshops sought to create collective direction and ownership among the participants and thus form the basis for the program's initial design.

In this report, the output from the workshops is summarized in a conceptual framework that outlines the core elements of the program and supports the description of how the participating countries can collaborate on delivering on the objectives, engaging with stakeholders, and managing activities, projects and deliverables in coordinated workstreams.

It is proposed that the initial program delivery should follow a four-phased lifecycle model to guide direction, coordination and shared accountability. This should be organized through three levels of responsibilities: program-, cross-workstream-, and workstream. It is recommended to utilize a structured project management tool, with clearly defined roles and responsibilities and efficient communication channels. This will also enable strong coordination with the participating organizations' existing activities and thus avoid duplications of effort and promote transparency and knowledge-sharing.

The program should be organized through four initial workstreams defined as:

- Data Standards, Formats, Processes & Technology
- Climate
- Regulations & Compliance
- Stakeholder Management

Each workstream should have clear objectives, key activities, and deliverables, with assigned KPIs to track progress and support coordination. Workstreams should build on and integrate with existing processes, projects, systems and capabilities, drawing from relevant initiatives to accelerate delivery and optimize the use of resources and knowledge. As an example, the on-going projects on integrating ESG data in eDocuments in Norway and Denmark should be directly embedded in the program to ensure wider reach, fast cross-Nordic value-delivery, and informed feedback-loops for long-term planning (and improvements).

To increase the likelihood of success and clear direction, the program should be guided by a structured set of objectives. These are divided into two categories: foundational objectives that secure stakeholder engagement and program clarity, and value objectives that define the expected impact and value-creation.

It is recommended to embed these objectives into an Objectives and Key Results (OKR) structure, to support active performance management and continuous alignment across program and workstream levels. The report also introduces the notion of "Vertical Considerations", which is simply connecting OKRs to existing national

KPIs where relevant and continuously monitor how this program contributes to other KPIs such as digitization and optimization.

Communication is an essential element for the program's success and should be managed and structured across the three responsibility levels: program, cross-workstream, and workstream. The governance model (incl. RACIs) will support in clarifying communication targets, roles and expectations. In addition, communication tools such as dashboards and relevant matrices should be established to support coordination and transparency. Finally, communities of practice should be set up to support two-way stakeholder communication and continuous alignment.

As the initial design has been limited to the output of three workshops, there are a range of areas that can and should be explored further. This report also includes a range of suggestions for further exploration, for example expanding the mapping of relevant initiatives that represent opportunities for collaboration partners for the program. This initiative mapping should be treated as a continuous activity to reflect changing needs and opportunities. To ensure alignment with stakeholder needs, the workstreams should also be regularly reviewed and adjusted when needed. This includes refining objectives, activities, and deliverables over time and in accordance with political targets. Additionally, an assessment is recommended to evaluate how the differences between Business-to-Business (B2B) and Business-to-Government (B2G) processes are best considered and accounted for in the program and workstreams. Stakeholder engagement should be maintained through structured processes that ensure key stakeholders are identified, included, and assigned clear roles. This includes mapping new actors, especially within underrepresented areas, and developing a role overview that reflects each group's level of involvement.

Finally, the report proposes a 100-day plan rooted in the four-phase lifecycle to support the initiation of the program. It aims to distribute costs and activities evenly, while providing a structure for early coordination. In relation to the 100-day plan it is emphasized that a program of this scale should focus on flexibility and adaptability when planning, to accommodate the ever-evolving circumstances.

## 2 Introduction

This report is the outcome and summarization of a short and intensive 3-workshop project conducted in Spring 2025. It is the continuation of a cross-Nordic collaboration aimed at enhancing the conditions for Sustainability Reporting across the Nordics. In the following section the challenge, background and context for the project will be outlined.

### 2.1 Background

The background of this program is rooted in the growing need for streamlined, standardized, and interoperable ESG reporting across the Nordic region, driven largely by new regulatory requirements introduced at the EU as well as Nordic national levels. Most notably, the Corporate Sustainability Reporting Directive (CSRD) marks a significant shift in the scope of sustainability-related disclosure obligations for companies. This directive, a core component of the European Green Deal, requires more detailed ESG reporting than previously imposed, introducing two key challenges:

1. Complying with an expanded set of mandatory ESG disclosure requirements, often with limited internal capacity or expertise.
2. Managing and exchanging ESG data efficiently across increasingly complex value chains and reporting ecosystems (Erhvervsstyrelsen, 2025)

In practice, companies subject to CSRD must gather extensive ESG data, a task that is often extended to their suppliers, many of which are smaller businesses not directly covered by the directive. These smaller suppliers are typically unfamiliar with ESG data requirements and lack the systems to generate and share the data consistently. As a result, they provide sustainability data through ad hoc processes tailored to their own operations, leading to wide variation in quality, formats, completeness, and particularly transparency. These challenges were explored in another joint Nordic project in 2024 (Green eDocuments in the Nordics - Automatic Sustainability Reporting) and documented in an AS-IS visualization, Figure 1.

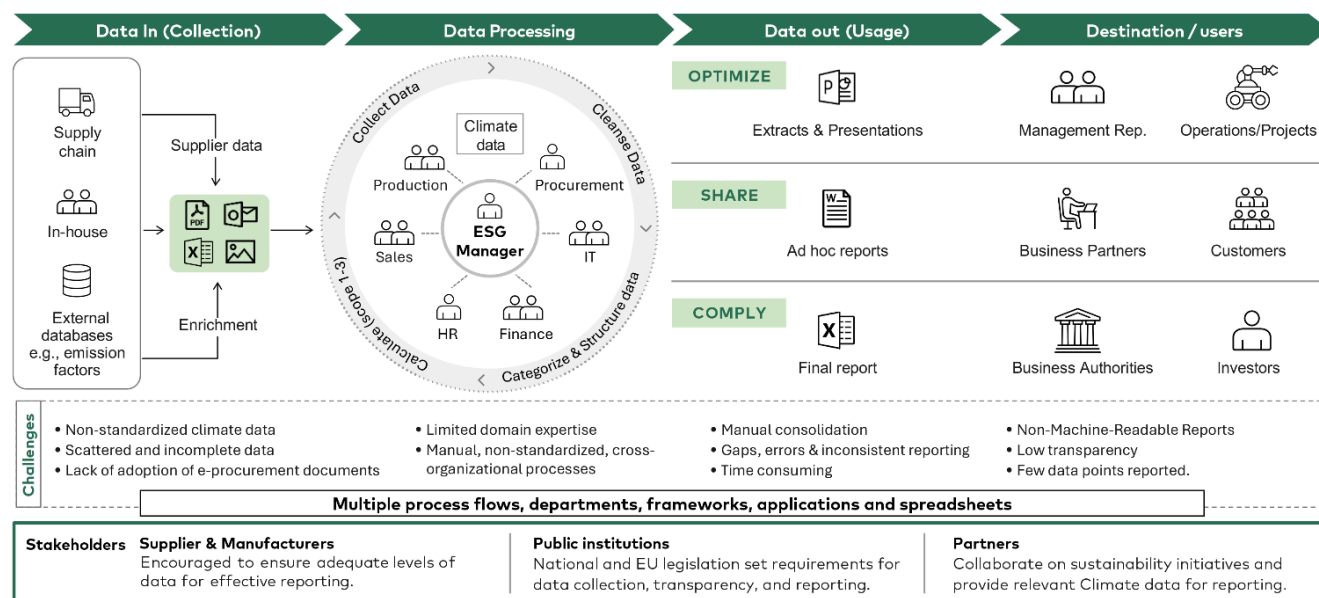


Figure 1: Illustration of the AS-IS Process for how companies tackle and navigate the world of ESG reporting today (Erhvervsstyrelsen, 2025).

As indicated in the Figure 1, it is a significant challenge for companies to collect data from a broad network of suppliers and subsequently harmonize, validate and integrate that data to meet formal reporting requirements. This burden applies to both data providers and data aggregators, and for both actors it often creates inefficiencies, increases the risks of non-compliance, and as a consequence draws critical resources (time and money) from core business operations.

According to an AMVAB-measurement of the CSRD conducted by the Danish Business Authority, CSRD is expected to impose:

- Transition costs of approximately 5.9 billion DKK, and
- Annual administrative costs of approximately 5 billion DKK on the companies subject to the directive in Denmark alone. (COWI, 2024)

Similar burdens, scaled to the size and structure of the economies, are likely to be experienced across the other Nordic countries, as the requirements and reporting obligations of the directive also will apply. It is worth noting that these figures pre-date the EU Omnibus package (European Commission, 2025) which may both reduce and delay the negative impact of the CSRD.

While the Omnibus proposes a burden reduction by postponing when companies need to comply with the reporting it is important to emphasize that the proposal is merely a postponement for companies not already included in the CSRD.

- **Large companies are unlikely to see major changes.** The primary reporting changes introduced by the CSRD will mostly affect small and mid-sized companies. Large firms are already subject to reporting frameworks (such as Non-Financial Reporting Directive (NFRD) and the EU-Taxonomy) which will require them to align with requirements comparable to CSRD.
- **Data collection requirements will persist.** While the Omnibus package aims to streamline the process by removing redundant data points and overlapping requirements, companies should not expect a significant reduction in overall data obligations.
- **All EU-based companies, and their suppliers, will be affected, eventually.** The Omnibus proposal delays but does not eliminate the requirement to comply with the CSRD. Companies not currently under CSRD will still be required to meet the reporting requirements in due time. (Pentifallo, 2025)

Through the workshop discussions, the participants discussed the so-called '*ripple effect*', suggesting that even companies not directly included in the scope of the CSRD, especially small suppliers, will be indirectly affected, as large companies strive to meet CSRD requirements, they are increasingly demanding ESG data from their value chains, pushing sustainability expectations downstream. The groups further discussed that large companies that have already invested in ensuring CSRD-level reporting are unlikely to "dial down" their ESG reporting capabilities.

In addition, large Third Party Advisors, like BCG are urging companies to use the postponement as an opportunity to prepare, and take "no-regret moves" by proactively deciding between voluntary and mandatory disclosures and optimizing their reporting for an impactful ESG strategy approach ahead of time (Lorenzo Fantini, 2025).

This underscores the importance for all companies to proactively prepare for reporting demands, regardless of whether they fall within the current scope of the directive. To address these risks and help limit the future burden, the Nordic Council of Ministers has proposed supporting the Nordic countries in developing a program focused on a common Nordic approach to automated sustainability reporting. The program will center on standardizing, automation, and highly digital processes, with cross-sector collaboration as a key enabler. The ambition is not only to ensure compliance with EU legislation and standards such as CSRD, the Taxonomy Regulation, and the upcoming VSME framework, but also to enhance transparency, reduce friction, and enable a greener and more competitive Nordic economy. Additionally, the program aims to encourage the broader use of ESG data beyond reporting, unlocking new value for businesses and society. One way of ensuring this simultaneous value generation and cost reduction is to build on the work initiated in the 2024 project described above and continue to explore how ESG can be integrated in existing processes, workflows, documents, systems and infrastructures as opposed to building something new that is decoupled from known practices.

## 2.2 Vision

The overarching vision for this preparation project is to define and outline the requirements and propose an initial design for a joint Nordic program to address the above-described challenge, and contribute significantly to the Nordic Council of Ministers' (NCM) 2030 vision:

*"The Nordic Region shall be the most sustainable and integrated region in the world by 2030"* (Nordic Council of Ministers, 2025)

To make a contribution to this vision explicit and tangible, the project has added the following purpose statement:

*"to help the Nordic region become a leader in sustainability reporting by promoting digital, standardized, interoperable, and automated solutions that support compliance, competitiveness, and sustainable business practices, supporting the following ambitions:*

- *Identify and assess common databases, reporting tools, standardized data formats, protocols, and IT infrastructure to enhance interoperable data sharing of sustainability information.*
- *Ensure access to environmental impact databases and other relevant public data needed for sustainability documentation.*
- *Establish supportive measures to help companies meet current and future sustainability reporting requirements."*

Furthermore, the program seeks to emphasize the three NCM vision priorities of becoming a green, competitive and socially sustainable Nordic Region by:

- *Leveraging this increased automation to strengthen the Nordic market's competitive advantage through standardized and automated reporting structures, reducing burdens and increasing transparency for increased comparability across the Nordics.*
- *Making ESG data available to increase knowledge in the field and to leverage new insights to improve the status quo.*

The effort to design a joint program and ensure alignment around such elements as structure, governance, objectives, stakeholders, etc. is necessary to maximize the impact, reduce the risk of duplicate efforts and investments across the Nordics.

The collaboration and derived recommendations build on years of cross-border cooperation through initiatives such as the Nordic Smart Government and Business (NSG&B) (Nordic Smart Government, 2025) program and is rooted in the notion that the Nordic countries today are, and in the future will continue to be leaders in the areas of digitalization and sustainability.

Rooted in the aim of delivering the highest possible value to businesses, the program's foundation is based on a Public-Private Collaboration Model. This model ensures that the private sector is not only informed but actively involved in the shaping of future solutions – based on the markets current and planned processes, systems and capabilities. This principle applies across workstreams, deliverables, and objectives. The goal is to avoid a top-down approach where governments introduce initiatives without considering the needs of end-users, that is, the private sector, which has previously been a challenge in the market.

## 2.3 Co-Developing a Cross-Nordic Program

To develop the content and direction of the Cross-Nordic Automatic Sustainability Reporting program, a co-development process was carried out through three workshops held in the spring of 2025. These workshops brought together stakeholders from public authorities and Nordic cooperation bodies to gather input on needs, challenges, and opportunities related to ESG reporting and data exchange, and to collectively explore how a Nordic program could address these in a coordinated and scalable way. A full list of participating organizations can be found in Appendix B.



The approach that underpinned the workshops was designed to take the participants through a reflective process that established an overall structure for the program as well as defined joint clarity on both the content and the context of the program:

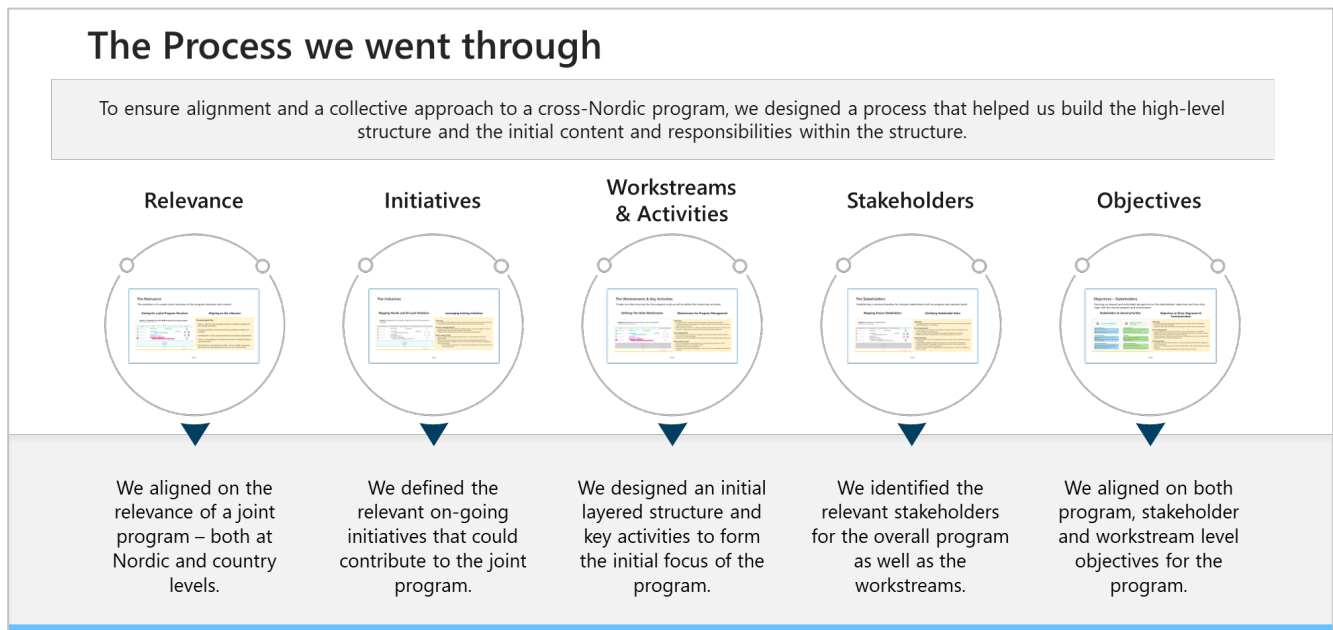


Figure 2: Outline of the co-development process used during the workshops to shape the program's initial design and direction.

**The first workshop** focused on establishing the cross-Nordic relevance of a joint program seen from the collective as well as the participating organizations' perspectives. The participants explored how regional initiatives, regulatory, legislative, working groups, etc., could help advance ESG reporting and data exchange and began outlining the program's initial structure by identifying relevant workstreams and associated key activities.

**The second workshop** was centered around stakeholder engagement and value creation. The participants worked to identify relevant stakeholders in the individual countries, cross-Nordics and the EU. These stakeholders were then categorized and linked to the value needs/focus that aligned with the program's key objectives. This session also contributed to shaping the overall narrative of the program by clarifying its purpose, the overarching objectives and goals, as well as defining short and long-term ambitions. Beyond contributing to the overall value proposition and narrative, this effort also created valuable input on how the program can interface and collaborate with other initiatives, programs and organizations to reduce duplications of effort and establish the basis for synergies.

**The third workshop** was dedicated to validating and consolidating the input and designing specific recommendations for operationalizing and launching the program. The participants revisited the outcomes from the first two sessions to ensure alignment of conclusions and recommendations. The discussions also expanded on and clarified earlier findings by specifying for example potential Proofs of Concept (PoCs), deliverables, and defined some initial roles and responsibilities on both a program and workstream level. The workshop also served to refine the program's key objectives and value propositions and to co-develop the structure of this final report to ensure alignment from all participating stakeholders.

Combined, the workshops formed the foundation for the development of the greater program. They provided a structured, collaborative process for identifying key challenges and opportunities, shaping the program's objectives, defining initial workstreams, activities and deliverables, and mapped relevant stakeholders, their needs, and their strategic priorities. The insights, reflections and conclusions that sprung from these workshops are all incorporated in this report and serve as the collective foundation for the Nordic Automatic Sustainability Reporting program's direction, structure, and proposed outcomes.

The consolidated findings and recommendations for a joint program structure have been visualized in the program overview, Figure 3:

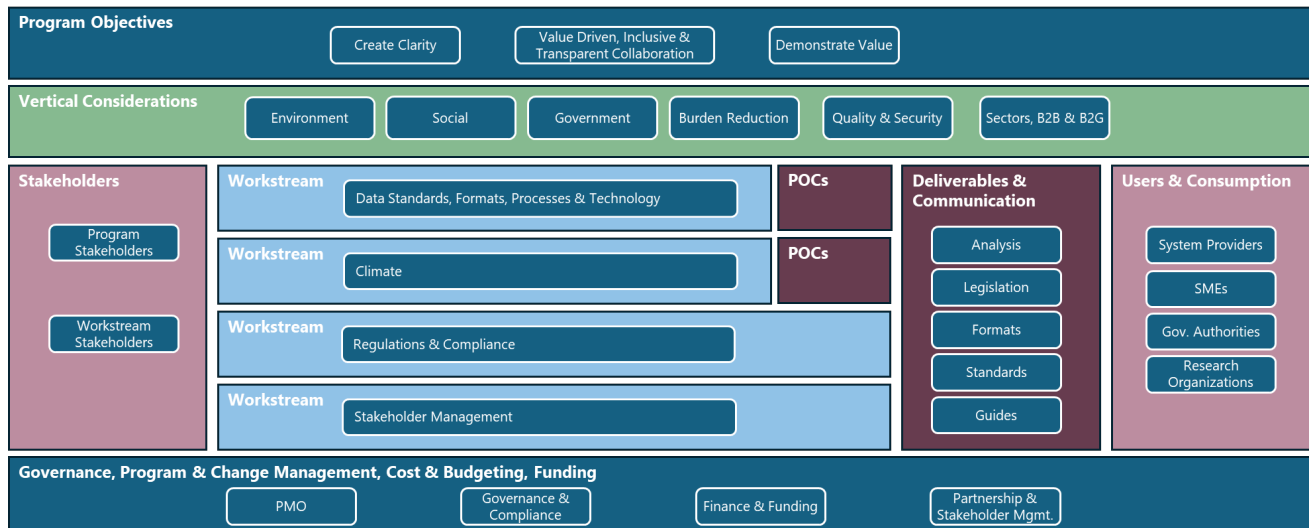


Figure 3: Illustration of the suggested conceptual program structure to be leveraged for transparency and management of the overall program.

In this report, the findings and recommendations will be outlined in the structure agreed in workshop 3, and these will explain and contextualize the purpose and functions of the individual elements of the program structure. The below sections will follow a repeatable and informative 3-step approach:

- 1) General description of the area of analysis and the findings.
- 2) Suggested approach for operationalization, that is, how can the joint program incorporate and deliver on the findings.
- 3) Suggestions for areas that should be explored further. As the findings and recommendations of this project are collected over 3 workshops, there are of course much more which can and should be investigated – both in the short-term but also as continuous activities to ensure that the program constantly evolves and adjusts as market- and company needs change over time.

### 3 Existing Initiatives

This section outlines relevant existing initiatives at national, Nordic and EU levels, including regulations, frameworks, working groups, and other programs, that may hinder, support, accelerate, or synergize with the agenda of the Cross-Nordic Automatic Sustainability Reporting program. These efforts represent strategic reference points that can help ground the program in current practice, provide direction, and enable collaboration at scale.

There is a range of mature and/or promising initiatives that can elevate and accelerate the common agenda across the region. Especially EU-level initiatives offer regulatory direction and technical structure for developing future-proof reporting practices, while national and Nordic efforts contribute to contextual positioning and support operationalizing the program. The latter may also represent strong opportunities for identifying and obtaining resources for delivering value to the program. This can be either through sharing of personnel, co-sponsoring, or simply by liaising and sharing knowledge and results.

To provide a clear overview, the initiatives have been organized by scope (EU and Nordic & National) and grouped into five thematic categories:

- Regulatory Frameworks
- Technical Standards & Templates

- Collaboration & Innovation Networks
- Tools & Guidance Platforms
- Digital- & Data Infrastructure

Scope	Regulatory Frameworks	Technical Standards & Templates	Collaboration- & Innovation Networks	Tools & Guidance Platforms	Digital- & Data Infrastructure
EU	CSRD	EFRAG VSME Template	SDGR OOTS		PEPPOL
	GHG Protocol	Business Wallet (iXBRL)	SEMIC		Digital Product Passport
	AI Act	SME ESG Taxonomy	EWG		Reporting Taxonomies
	NIS2				
	Product Regulations				
	VIDA				
Nordic & National	Punktskatt		Nordic Semantic Interoperability	Miljøfyrtårn	Fjärsýslan Platform
	Public Road Construction		ESG System Providers Network	ESG Data Catalogues	
	Boverket Regulation		We Build	Data Vejviser	
	Åpenhetsloven		Force 'Data For Sustainability'	NSRS Tool	
	Aktivitet & Redegjørelsespligt		Financial Software Reporting	ESG Guidance	
	Real Estate Climate Regulation				

Figure 4: Overview of the initially identified initiatives relevant to the Nordic Automatic Sustainability Reporting program at EU- and Nordic/national levels.

These initiatives have been identified based on the knowledge, experience and insights of the participants at the workshop. While this covers a significant range of initiatives and market actors, this is a dynamic and fast-changing area, hence continuous efforts should be put into expanding and maintaining this overview.

### 3.1 How to Operationalize

In the suggested program framework, it is recommended that resources are allocated for coordination, communication and stakeholder management. The team(s) focused on these areas must also be tasked with continuous monitoring of and engagement with the identified stakeholders to ensure a collective (program-level) understanding of how known initiatives are progressing and whether new ones arise.

This responsibility should expand to participating in events, conferences, webinars, etc. to build and maintain a network of collaborators.

Artefacts to help support this work may include:

- Initiative roadmap.
- Events calendar.
- A regulation and legislation matrix (see more in Figure 8 deliverables).
- Legislation “alert” system for relevant new subscription (either through structured internal knowledge sharing or a subscription to legislation notification services).

The work should focus on capturing and exchanging information on activities from all core participants in the program but also relevant stakeholders from the market, vendors, companies, educational institutions, etc.

As the area grows, focus should be on ensuring transparency and visibility, e.g. by categorizing the various initiatives, projects, etc. Relevant categories can be segmented based on levels of maturity, private vs. public

initiatives, etc. Another crucial element to consider is whether the initiatives are focused on building something new, or if the focus is on integration and expansion of existing solutions, processes and/or infrastructures. The workshops have clearly aligned on the impression that several national infrastructures are well-positioned to scale ESG data collection. Another example of collaborating on existing initiatives could be the idea of leveraging the EFRAG VSME template and digital solutions, e.g. Business Wallet, to connect software systems with upcoming regulatory requirements.

To improve the likelihood of success and building solutions that deliver value, this area should ensure early involvement and dialogue with the market. As an example, Nordic software providers should be involved from the start to provide their input on what scalable implementation and high adoption rates will require.

Finally, a prerequisite for success and broad applicability is a strong governance structure that facilitates collaboration and Knowledge Sharing within the program and with relevant national, Nordic and EU initiatives. A summarized overview of the recommended program and governance structure can be found in Section 8.2.

## 3.2 What to explore further

As mentioned above, several relevant initiatives have already been identified, some of which are on-going and on the border of delivering value to the markets. Further work is needed to deepen the understanding of how these (and other) initiatives can support, accelerate, or integrate with the program. The following areas are recommended for continued exploration:

- 1) Expand the initial initiative mapping
- 2) Establish continuous improvement.

### Expanding the initial initiative mapping

The mapped initiatives should be considered a preliminary outline for a continued process to identify and engage with initiatives, programs, systems, etc. that can contribute to the objectives and goals of the Nordic Automatic Sustainability Reporting Program. The initial overview is naturally confined to what can be covered in a workshop with a limited group of participants, in order to fully understand and engage with the Nordic initiative ecosystem, it is crucial to conduct a more comprehensive analysis of existing initiatives as well as establish the foundation to continuously update and maintain this.

An initial expansion of the existing overview will help determine how each initiative can meaningfully contribute to the program. This assessment should go beyond surface-level mapping, and focus on categorizing the initiatives based on such characteristics as their area of focus, contribution potential, maturity, etc. A consideration could be to utilize an expanded version of the Multi-Criteria Decision Analysis (MDCA) approach that was used in workshop 1. This approach could consider such elements as:

- *Strategic Alignment*, assessing the degree to which the initiative supports the program or the workstream objectives.
- *Maturity*, meaning whether the initiative is sufficiently developed to be integrated or scaled as part of the program.
- *Adoptability / Ease of Integration*, evaluating how well the initiative fits within the Nordic context, including alignment with existing infrastructure, governance models, and program deliverables.
- *Cost vs Benefits*, assessing whether potential value the initiative can add to the program outweighs the introduced complexity or administrative burdens of including it.
- *Long-Term Scalability*, determining whether the initiative can support future growth, cross-border use, or alignment with upcoming regulatory changes.

In addition to assessing the initiatives within the ESG-context, this assessment should also consider the concept of “extended value creation”, meaning, does the initiative hold the potential to add to other prioritized political, or more general, agendas such as digitization, burden reduction, etc. To incorporate this thinking, efforts should be made to:

- Understand how current processes or governance models from these initiatives could be reused or adapted to support implementation, thereby reducing duplication of effort and accelerating transformation.
- Assess the potential for interoperability, especially where existing initiatives offer resources, technical structures, data models, or system integrations that could be leveraged to support seamless ESG data flows across countries and sectors.
- Define how existing initiatives can support adoption, for example by building on widely used standards, engaging active stakeholders, networks, or aligning with regulatory expectations.

This combined assessment will help identify not only which initiatives are most relevant, but also how they can be used strategically to deliver value and momentum for the program.

## Establish Continuous Improvement

For a program of this scope, spanning a range of organizations, political agendas and market actors across five Nordic countries, as well as aligning with a dynamic EU regulatory environment, initiative mapping should not be treated as a one-time effort. The program participants will, throughout the duration of the engagement, expand their understanding of which initiatives and actors have the ability to reduce the momentum and which have the resources and political backing to accelerate. A continuous focus and willingness to adapt as circumstances change is necessary to avoid creating isolated projects or solutions that are decoupled from the markets’ needs and activities. To achieve this adaptability, it is recommended that the program operates with high levels of transparency and communication as well as agile-based delivery methodologies that include frequent alignment, reflections (retrospective), (re-)planning and adjustments as needed.

# 4 Workstreams & Key Activities

This section outlines the initial workstreams and their associated key activities that form the operational foundation of the Cross-Nordic Automatic Sustainability Reporting program. These workstreams serve to structure the translation of high-level objectives into focused areas of execution, enabling coordination across national contexts, stakeholder groups, and technical domains.

## 4.1 Identified Workstreams

The workstreams break down the program’s overall focus, activities, and projects into manageable areas that can be operated, monitored, and coordinated efficiently. This structure enables clear responsibility management, supports cross-functional collaboration, and helps deliver tangible outcomes.

To track progress and demonstrate results, it is recommended to implement a performance management system at the program level. Within each workstream, this framework can be adapted to specific needs, allowing for a balance between short-term value creation, such as Proof of Concepts (PoCs), and the longer-term objective of building scalable and interoperable solutions.

While the system should be anchored in the program’s defined objectives, it is also important to reflect contributions to broader political goals. These goals, referred to as “vertical considerations” in the program, help

ensure that the program aligns with and supports wider sustainability and competitiveness agendas. Figure 5 visualizes how these vertical considerations can be integrated across workstreams, activities, and projects.

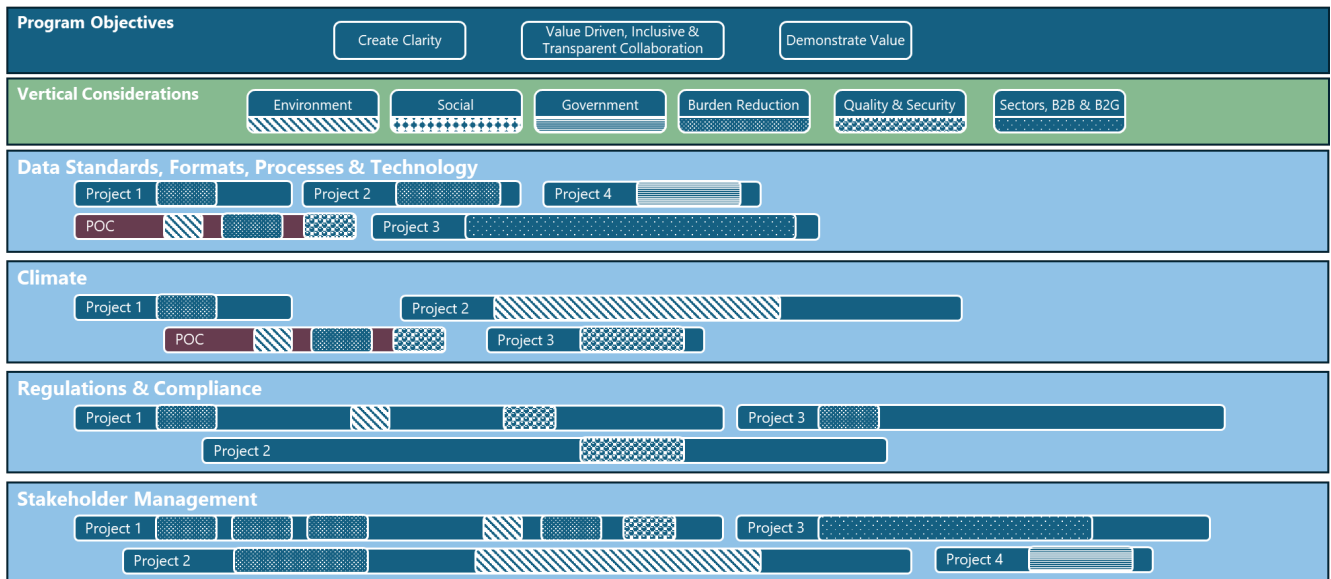


Figure 5: Conceptual workstream overview including projects and how they contribute to the vertical Considerations as well as the program objectives.

The visualization exemplifies that the program can assign specific metrics (KPIs) to each vertical consideration, and monitor/report on this contribution alongside the program level value creation.

While the structure will likely evolve as the program matures, the current workstreams were identified and refined through the workshop discussions with participants from across the Nordics. Each workstream includes defined objectives, key activities, and intended deliverables to guide planning, prioritization, and execution. As the program progresses, these should be revisited and continuously improved based on lessons learned, shifting needs, new opportunities, and the changes in the initiative and stakeholder landscape.

Based on the inputs of the three cross-Nordic workshops, four initial workstreams were identified:

1. Data Standards, Formats, Processes & Technology.
2. Climate
3. Regulations & Compliance
4. Stakeholder Management

For each workstream the workshop participants have identified the initial core components needed to articulate the purpose (objectives), initial core focus areas (activities), and desired outcomes (deliverables and PoCs). These elements have been outlined as follows:

1. **Objectives:** The objectives describe the overarching purpose of each workstream and the strategic value or impact it aims to deliver. They reflect the contribution of the workstream to the overall goals of the program. The objectives are shaped by cross-sectoral needs and the shared ambition to create a scalable, interoperable, and inclusive ESG data ecosystem in the Nordics.
2. **Key Activities:** The key activities reflect both strategic priorities and practical next steps – anchored in stakeholder needs, existing initiatives, legislative requirements, and existing infrastructure, system and process across the Nordic region. These activities are designed to operationalize the launch of the workstream and enable delivery against the objectives by connecting policy, technology, and stakeholder engagement in specific actions.

3. **Deliverables & Proof of Concepts (PoCs):** The deliverables and PoCs represent tangible desired outputs that demonstrate progress within each workstream. Deliverables may include frameworks, mappings, toolkits, guides, solutions, etc., while PoCs are intended to be “hands on” trials designed to validate assumptions, test new approaches, and showcase early value creation in a real or simulated setting with relevant stakeholders.

In the following we will outline these components for each of the workstreams.

## Data Formats, Standards, Processes & Technology

This workstream forms the technical backbone of the program. It focuses on harmonizing ESG-related data standards and formats, defining reference processes, and leveraging or enhancing existing solutions and infrastructures to support scalable and secure data exchange. The goal is to enable structured, interoperable ESG data that can serve both reporting and business value use cases across sectors and borders.

Originally, the participants discussed the concept of “infrastructures” as a means to scale ideas from individual use cases to national and international systems. The term has since been replaced with “Technology” to capture a broader range of actors and scenarios. This change allows for the inclusion of a wider set of actors in the ESG data exchange value chain, such as Enterprise Resources Planning (ERP) system providers and companies. As a result, the program can take a more holistic and society-oriented approach that considers architecture, systems, processes, and ecosystems, rather than focusing only on existing infrastructures.

Objectives	
<ul style="list-style-type: none"><li>• Standardize ESG reporting and integrate it into business processes.</li><li>• Demonstrate value via practical, cross-border implementations.</li><li>• Enable collaboration on shared standards and actionable policy insights.</li><li>• Clarify technical and data availability requirements.</li></ul>	<ul style="list-style-type: none"><li>• Create a standardized ESG reporting system aligned with EU/national rules.</li><li>• Build a legislative framework for ESG data validation, storage, processing, and transfer.</li></ul>
Key Activities	
<p><b>Core Data Infrastructure:</b></p> <ul style="list-style-type: none"><li>• Implement safe data-sharing, standard formats, and product certificates.</li><li>• Support digital value chains, shared databases, and common platforms.</li><li>• Validate data using proven tools e.g. schematrons.</li></ul> <p><b>Integration &amp; Quality:</b></p> <ul style="list-style-type: none"><li>• Ensure semantic consistency and interoperability.</li><li>• Explore new data sources.</li><li>• Standardize inputs for VSMs and ensure transport of ESG data.</li><li>• Link data to climate policy and business decisions.</li></ul> <p><b>Accessibility:</b></p> <ul style="list-style-type: none"><li>• Create homogeneous ESG data pools and enable public access.</li><li>• Improve data quality, effectiveness, and reuse.</li></ul>	<p><b>Standardization &amp; Alignment:</b></p> <ul style="list-style-type: none"><li>• Define Nordic-wide ESG data formats and workflows.</li><li>• Align with EU/EFRA standards.</li><li>• Develop a unified ESG reporting language.</li><li>• Secure data formats with clear definitions and documentation.</li></ul> <p><b>System Integration:</b></p> <ul style="list-style-type: none"><li>• Build on existing national standards and harmonize:<ul style="list-style-type: none"><li>• System requirements</li><li>• ESG taxonomy</li><li>• Emissions thresholds by sector</li></ul></li></ul> <p><b>Governance &amp; Flow:</b></p> <ul style="list-style-type: none"><li>• Involve company input and conduct feasibility checks.</li><li>• Ensure secure, seamless ESG data flows.</li></ul>



Deliverables & PoCs	
<b>Define Technical &amp; Data Requirements</b> <ul style="list-style-type: none"> <li>Identify climate accounting data compliance across B2B and B2G contexts.</li> <li>Clarify technical requirements for data availability, infrastructure, and exchange (e.g., Peppol, Nemhandel, eDocs).</li> <li>Assess coherence with ESRS, VSME, and similar reporting frameworks.</li> <li>Align environmental data with UNSPSC and other categorization standards (including AI-based translation and QA across Nordic languages).</li> </ul> <b>Standardization and Infrastructure</b> <ul style="list-style-type: none"> <li>Develop and implement common data formats and specifications.</li> <li>Map environmental information to xBRL formats in collaboration with eFRAG.</li> <li>Ensure systems generate structured reports (e.g., to ministries, banks) using xBRL and explore ViDA reporting (C2+C3 to C5).</li> </ul> <b>Market Adoption &amp; Scaling</b> <ul style="list-style-type: none"> <li>Encourage wider dissemination of tools, formats, and practices.</li> <li>Align with ongoing CEN and other standardization efforts.</li> <li>Ensure digital tools and platforms (e.g., Digital Business Wallet) are compatible with core infrastructure.</li> </ul>	<b>Enable Digital Process Integration</b> <ul style="list-style-type: none"> <li>Catalogue &amp; Orders <ul style="list-style-type: none"> <li>Suppliers calculate and register CO<sub>2</sub> data per product in catalog tools, convert to XML, and transmit via validated channels.</li> <li>Clients display CO<sub>2</sub> data in ordering systems, use certificate databases for extended info, and apply AI where needed for gaps.</li> <li>Capture purchase volume and calculate total CO<sub>2</sub> footprint.</li> </ul> </li> <li>Delivery &amp; Logistics <ul style="list-style-type: none"> <li>Leverage Advanced Dispatch Advice to capture transport method, fuel type, and analyze CO<sub>2</sub> against distance.</li> </ul> </li> <li>Invoicing &amp; Credit Notes <ul style="list-style-type: none"> <li>Suppliers include CO<sub>2</sub> per item or pull from registered data, then convert, validate, and transmit invoices.</li> <li>Buyers analyze CO<sub>2</sub> footprint and fill missing data using AI tools and UNSPSC codes.</li> </ul> </li> <li>eReceipt &amp; VAT Refunds <ul style="list-style-type: none"> <li>Pilot wallet-based receipt transfer (e.g., via Peppol with QR codes); assess anchor points and registry integration.</li> <li>Analyze transport data and CO<sub>2</sub> for receipts; assess NSG&amp;B specification for environmental data and pilot VAT refund workflows.</li> </ul> </li> </ul>

Figure 6: Data Formats, Standards, Processes & Technology workstream overview for Objectives, Key Activities, Deliverables and PoCs.

## Climate

During discussions that followed the exercise where participants mapped the above workstreams, “climate” was proposed as a separate workstream. The argument beckons that this is by far the most dominant and demanding area to collect and report information on. This argument is supported both by the high attention it is given within reporting frameworks such as the CSRD as well as the considerable amount of initiatives that focus on this area.

The climate workstream ensures that environmental and climate-related challenges, systems, data, etc. are effectively integrated into the program. It links environmental data flows with climate policy objectives and reporting needs, aiming to strengthen the role of digital infrastructures in capturing data and monitoring emissions, facilitating climate action, and improving cross-agency collaboration. It also explores how existing environmental datasets can be made more accessible and structured for broader use, and possibly how new databases could contribute with more value.

Objectives	
<ul style="list-style-type: none"> <li>Enable structured and standardized climate data reporting aligned with regulatory compliance.</li> <li>Increase transparency and efficiency in corporate climate data collection and exchange.</li> <li>Support alignment of climate data processes with business operations to reduce administrative burden.</li> </ul>	<ul style="list-style-type: none"> <li>Facilitate cross-sector adoption of climate accounting practices through common data formats and guidance.</li> <li>Unlock climate data value by clarifying benefits for stakeholders and identifying high-impact use cases.</li> </ul>
Key Activities	Deliverables & PoCs
<ul style="list-style-type: none"> <li>Identify and specify the data needed to meet climate accounting and environmental reporting requirements.</li> <li>Map current (“as-is”) and future (“to-be”) data collection and reporting processes.</li> <li>Align data needs and formats with company processes and systems.</li> <li>Conduct a cost-benefit analysis to support prioritization of data and reporting efforts.</li> <li>Develop and integrate climate-relevant data formats into shared infrastructure for automated data exchange.</li> <li>Promote broad market adoption of standardized climate accounting practices.</li> <li>Define and communicate stakeholder-specific benefits of improved access to climate-related data.</li> </ul>	<b>Cost-Benefit analysis of data and reporting systems</b> <ul style="list-style-type: none"> <li>Assessment report that helps prioritize data types and activities based on the value they create relative to effort and complexity.</li> </ul> <b>Market data- and formats requirements overview</b> <ul style="list-style-type: none"> <li>A document outlining mandatory and recommended data fields and formats needed to meet regulatory and stakeholder requirements for climate-related reporting.</li> </ul> <b>“As-Is” / “To-Be” Climate Data Flow Maps</b> <ul style="list-style-type: none"> <li>Representations showing current vs. future desired states for climate data collection, exchange, and reporting across sectors.</li> </ul>



Figure 7: Climate workstream overview for Objectives, Key Activities, Deliverables and PoCs.

It should be noted that the Deliverables & PoCs included are suggestions made separately from the workshops. This was due to the Climate workstream being introduced later in the process, and as such, specific Deliverables & PoCs have not yet been defined. It is recommended that identifying additional deliverables is made an early priority in the next phase of the program. This will help ensure momentum, clarify scope, and enable alignment with both policy needs and technical activities. The split between the climate and the Data Formats, Standards, Processes and Technology should also be made clear, as many of the deliverables identified in this workstream will contribute directly to the climate agenda.

## Regulations & Compliance

The Regulations & Compliance workstream addresses the regulatory and legislative environment underpinning ESG data flows and reporting requirements. It focuses on aligning national frameworks with EU legislation such as CSRD and the EU taxonomy, while ensuring that implementation promotes burden reduction and market fairness. This workstream also investigates legal aspects of data reuse, interoperability, and public-private collaboration.

Objectives	
<ul style="list-style-type: none"><li>Align ESG goals across public institutions by linking policy, finance, and risk.</li><li>Identify knowledge gaps and inconsistencies through gap analysis.</li><li>Promote consistent application of ESG laws across sectors and countries.</li></ul>	
Key Activities	Deliverables & PoCs
<p><b>Harmonization &amp; Standardization</b></p> <ul style="list-style-type: none"><li>Map overlapping and sector-specific legal requirements for ESG reporting.</li><li>Align ESG-related regulations and reporting standards across Nordic countries.</li></ul> <p><b>Legal Context &amp; Compliance</b></p> <ul style="list-style-type: none"><li>Identify and address national legal differences affecting ESG automation and reporting.</li><li>Facilitate structured knowledge exchange on ESG-related legal frameworks and practices.</li><li>Clarify legal rules related to data usage, verification, and liability.</li></ul>	<p><b>Datapoint &amp; Information Needs Analysis</b></p> <ul style="list-style-type: none"><li>Mapping of shared and diverging datapoints relevant to legal ESG requirements (TSI alignment).</li></ul> <p><b>Regulatory Requirement Matrix</b></p> <ul style="list-style-type: none"><li>High-level matrix categorizing legal and industry-specific reporting requirements.</li></ul> <p><b>Guidelines &amp; Templates</b></p> <ul style="list-style-type: none"><li>Standardized documentation for legal ESG reporting criteria and regulatory compliance.</li></ul> <p><b>Climate Legal Expert Group</b></p> <ul style="list-style-type: none"><li>Establishment of a working group to develop guidance for legal aspects of ESG data, including documentation, databases, and compliance mechanisms.</li></ul> <p><b>Digital-Ready Legislation Playbook</b></p> <ul style="list-style-type: none"><li>Overview of incoming legislation with concrete PoCs for implementation, including digital challenges, gaps, and options for harmonization.</li></ul>

Figure 8: Regulations & Compliance workstream overview for Objectives, Key Activities, Deliverables and PoCs.

## Stakeholder Management

This workstream focuses on identifying, categorizing, and engaging the diverse range of stakeholders involved in or impacted by the program. It ensures that public and private actors across the Nordic region are systematically included, their needs understood, and their contributions aligned with program goals. This workstream also supports the establishment of a collaboration model that enables transparent, inclusive, and continuous stakeholder dialogue throughout the program lifecycle.

Objectives	
<ul style="list-style-type: none"> <li>Establish a centralized governance body for the NASRP program.</li> <li>Drive stakeholder communication and awareness.</li> <li>Map ESG data flows and responsibilities across stakeholders.</li> <li>Form a Nordic entity to manage cross-border alignment and implementation.</li> </ul>	
Key Activities	Deliverables & PoCs
<b>Market &amp; Stakeholder Research</b> <ul style="list-style-type: none"> <li>Develop user stories and stakeholder value propositions based on real-world lessons.</li> <li>Identify system owners and clarify roles in stakeholder networks.</li> <li>Conduct research to align SME needs with sustainability reporting expectations.</li> <li>Move beyond an "E"/VSME-centric focus; define a governance model suitable for scale.</li> </ul> <b>Engagement &amp; Setup</b> <ul style="list-style-type: none"> <li>Design a Nordic-level stakeholder engagement and outreach strategy.</li> <li>Establish a working group to: <ul style="list-style-type: none"> <li>Identify user and data needs.</li> <li>Define data aggregation, ownership, and stewardship responsibilities.</li> <li>Clarify access, storage, and control mechanisms.</li> </ul> </li> </ul>	<b>Private-Public Collaboration Groups</b> <ul style="list-style-type: none"> <li>Set up working groups for specific ESG-areas and sectors to discuss solutions to existing challenges and opportunities.</li> </ul> <b>Stakeholder Value</b> <ul style="list-style-type: none"> <li>Define value for each stakeholder (e.g. suppliers, buyers, public authorities, etc.)</li> <li>Market research to determine largest reporting challenges.</li> </ul> <b>Shared Knowledge &amp; Guidance</b> <ul style="list-style-type: none"> <li>Promote common guidance and knowledge resources to ensure adoption.</li> </ul> <b>Integration with Broader Innovation Agendas</b> <ul style="list-style-type: none"> <li>Couple efforts with innovation ecosystems (startups, accelerators, hackathons).</li> </ul> <b>Nordic Stakeholder Communication Framework</b> <ul style="list-style-type: none"> <li>Set up a clear &amp; central communication plan, incl. stakeholder management and engagement plans.</li> </ul>

Figure 9: Stakeholder Management workstream overview for Objectives, Key Activities, Deliverables and PoCs.

## 4.2 Roles and Responsibilities

To ensure a well-structured and coordinated implementation of the Cross-Nordic Automatic Sustainability Reporting program, an initial Roles & Responsibilities framework has been defined. This structure is divided into three operational layers:

- Program
- Cross-Workstream
- Workstream

Each layer includes functional categories with clearly assigned responsibilities, designed to support both strategic decision-making and operational execution across the program. The descriptions are purely at a conceptual and functional level. This means that decisions around ownership and the level of involvement from each participating country are still to be made.

Ensuring clear visibility and ownerships based on available resources, knowledge and maturity is a priority at an early stage of the program.

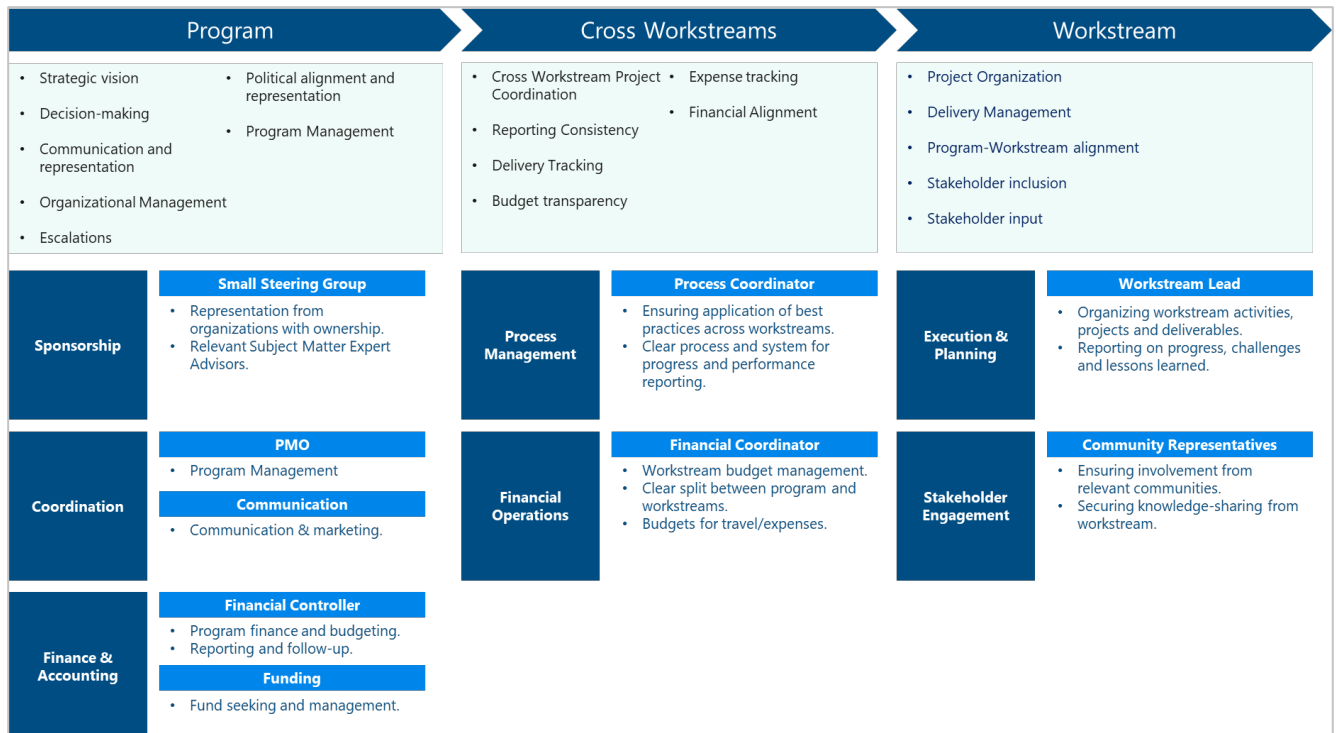


Figure 10: Overview of Roles & Responsibilities divided across Program, Cross Workstreams and Workstream levels.

## Program

The Program layer oversees the strategic and organizational aspects of the program. It ensures alignment with Nordic priorities, facilitates governance, coordinates communication, and manages the overall program structure. The Program layer holds (at least) three functional responsibilities with dedicated roles/groups:

1. *The Program sponsorship*, which ensures strategic direction and political ownership of the program. It ensures visibility and long-term institutional support.
  - Role/group: A Small Steering Group, which acts as the core decision-making body, responsible for ensuring a clear organizational structure, approving strategic directions, and resolving high-level issues. It also functions as an escalation point in cases where the program, workstreams or projects experience challenges.
2. *The Coordination function*, which oversees cross-workstream alignment, planning, and program-level progress. It ensures consistent delivery and facilitates the flow of knowledge across teams and stakeholders, through:
  - Role/group: The Engagement Coordinator, which is a dedicated role focused on communication and stakeholder engagement. The coordinator manages marketing, outreach, and representation of the program both internally and externally.
3. *The Finance & Accounting function*, which manages financial oversight at the program level, ensuring accountability and budgetary alignment, through:
  - Role/group: The Financial Controller, which is responsible for controlling overall program finances, allocating project- and activity funding, e.g. startup or pilots, and ensuring alignment of reporting standards (e.g. working hours, shared cost categories).

## Cross Workstreams

The Cross Workstreams (also sometimes referred to as collective workstreams) layer serves the crucial function of supporting consistent delivery across the program by maintaining coordination, reporting structures, and financial alignment between workstreams. This layer is categorized as:

1. **Process Management**, which ensures a unified approach to activity planning, reporting, and follow-up across the workstreams, through:
  - *A Process Coordinator function (and role)*, that is responsible for defining and maintaining shared systems for tracking progress, managing reporting on activities and deliverables, and coordinating financial follow-up processes across workstreams.
2. **Financial Operations function**, which oversees financial planning and coordination across workstreams, ensuring budgetary clarity and alignment, through:
  - *Role/group*: A Financial Coordinator, who works with workstream leads to establish budgets, distinguish between program-level and workstream-level funding, and oversee shared cost categories such as travel or support expenses.

The cross workstream can be rolled into the program level to reduce headcount and administration but it is important that this function is clearly established, and that joint (best) practices are applied where relevant, while also allowing room for adaptability when necessary.

## Workstream

The Workstream layer focuses on the practical delivery of workstream-specific tasks, ensuring stakeholder involvement and alignment with the overall program. This layer is categorized as:

1. **Execution & Planning function**, which is responsible for organizing and managing the implementation of each workstream's activities and outputs, through:
  - *Role/group*: A Workstream Lead, who coordinates the day-to-day work within each workstream, ensures delivery against defined objectives, and acts as the primary point of contact for coordination with the program level.
2. **Stakeholder Engagement function**, which facilitates dialogue and inclusion of relevant actors connected to the focus of each workstream, through:
  - *Roles/groups*: Community Representatives, who are responsible for involving relevant communities and stakeholder groups, and for ensuring that their perspectives, needs, and feedback are integrated into the workstream's direction and outputs.

These initial functions and roles provide a foundational structure for scaling the program and coordinating efforts across countries, stakeholders, and technical domains. As the program evolves, this structure should be reviewed and adjusted to reflect lessons learned, capacity needs, and new insights from implementation.

## 4.3 How to Operationalize

The initial steps should be carried out in three steps:

1. Ensure the program level structure and functions are established, that ownerships are assigned, and have the necessary mandates to make decisions, as well as processes and tools to monitor and report on progress.
2. Build the workstream teams and ensure they have the resources, processes and tools to manage the projects, inform the program-level on progress, and manage the relevant stakeholders.

3. Integrate on-going initiatives, meaning, taking existing, relevant projects, such as imbedding ESG data in eOrders and eCatalogue in Norway and eInvoices in Denmark and inserting these directly in the Data Standards, Formats, Processes & Technology workstream.

Since many of the project activities will be anchored directly in organizations within the participating countries, it is crucial, especially during the early stages, that sufficient resources are allocated to coordinating the program.

After this point, the activities move into a state of continuous improvement, where both program, cross-workstream and workstream level teams become more self-sustaining, and focus on optimizing within their layer as well as cross-cutting processes and systems.

## 4.4 What to Explore Further

The work done through the workshops has established a clear and concise input for the preparation of the program. The next step is to build on this work and move into a dedicated and more detailed design phase (see section 7 below on “Application & Design”). Many of the necessary inputs have been gathered in the process and need to be refined based on the resources available from each participating country. To do so, it is crucial that areas of responsibility are clearly outlined.

For the next wave, it is recommended to:

- Continuously Assess and Adapt the Program focus
- Consider how to ensure B2B and B2G relevance.

### **Continuously assess and adapt the program focus**

With the program working in a Private-Public collaboration model, the value of the program is only present if focus and outputs are continuously aligned against marked needs, regulations and political priorities. To ensure the program and workstreams remain relevant as the program develops it recommended that further explore and refine the following elements:

- Levels of formalization across workstreams (e.g., governance, processes, roles, etc.).
  - Prioritization and resource management.
  - Managing dependencies and overlaps in focus.
- Link workstreams, key activities, PoCs and deliverables to existing initiatives, standards and frameworks.

### **Considerations on B2B and B2G relevance**

A frequent point of discussion during the workshops was that many elements and initiatives will be relevant only in either a B2B or B2G context. Due to varying requirements for reporting and data exchange, there is a need to consider closely how to address this distinction within the program.

Given the process variations between B2B and B2G segments, it was discussed whether these should be treated through separate workstreams, essentially duplicating each workstream, or whether the distinction should be built into the reporting structure of each existing workstream. Assessing whether these areas should be addressed through integrated or separate workstream strategies could improve operational focus and increase the program’s ability to meet both compliance and market-driven needs. This evaluation should consider case maturity and the long-term potential for alignment across sectors.

As the discussion was not concluded, a deeper assessment of the best way to ensure this focus is still to be done.

## 5 Program Objectives

To ensure the relevance of a joint program and its ability to deliver the expected levels of value across all stakeholders, a great deal of attention has been given during the workshops to ensure that participants are aligned on the objectives both at a program as well as the workstream levels. The program objectives outline the strategic foundation for the Cross-Nordic Automatic Sustainability Reporting program, and as such provide a shared understanding of what the program aims to achieve.

The objectives serve as a compass for decision-making, prioritization, and coordination across workstreams and stakeholders. The objectives are informed by inputs gathered throughout the cross-Nordic workshops and are closely tied to the long-term vision of creating a streamlined, digital, and interoperable ESG reporting ecosystem. They are designed to support the broader ambitions of the Nordic Council of Ministers vision of increasing the Nordic sustainability and integration, as well as supporting Nordic national interest of burden reduction, environmental transparency and interoperability. With this in mind, the foundational purpose of the initiative has collectively been defined as:

*“To help the Nordic region become a leader in sustainability reporting by promoting digital, standardized, interoperable, and automated solutions that support compliance, competitiveness, and sustainable business practices, supporting the following ambitions:*

- *Identify and assess common databases, reporting tools, standardized data formats, protocols, and IT infrastructure to enhance interoperable data sharing of sustainability information.*
- *Ensure access to environmental impact databases and other relevant public data needed for sustainability documentation.*
- *Establish supportive measures to help companies meet current and future sustainability reporting requirements.”*

On the basis of this purpose, the participants in the workshop collectively designed two levels of objectives:

- 1) The program’s overall objectives to secure the necessary foundation for long-term success, engagement and impact.
- 2) The program’s objectives for delivering value and impact.

The first set of objectives highlights the actionable approach, outlining the necessary conditions for success. These were grouped into three categories

- 1) **Create clarity** – to ensure alignment and joint basis for understanding requirements, legislations, ambitions, etc.
- 2) **Value-driven, inclusive and transparent collaboration** – the ensure the focus on cross-Nordic collaboration, knowledge-sharing and adaptability to differing needs across the participating countries.
- 3) **Demonstrate value** – to ensure that the program focuses public-private collaboration, short-term improvements and success as well as long-term visions.

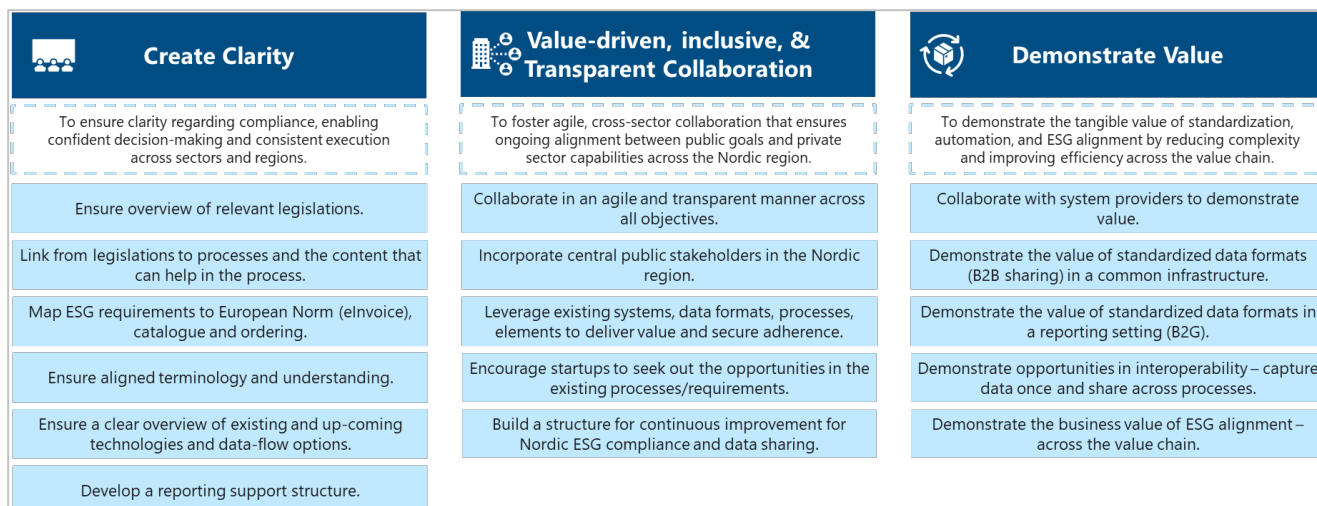


Figure 11: Program objectives to secure the necessary foundation for long-term success, engagement and impact

The impact and value-oriented objectives are the basis for the vertical considerations described in the program model above. These are the strategic areas that can form the foundation for a performance management system to consistently measure impact and value. The initial mapping, again, created three categories:

- **Environmental Agenda** – As the most targeted area of impact (also the reason for dedicating a workstream to this area), the environmental area has a range of on-going projects and is also the most mature when it comes to measuring and tracking progress.
- **Burden Reduction & Compliance** – This is an area that already has high priority across all participating countries as well as the EU. This objective area enables the direct coupling of the program to other on-going initiatives.
- **Transparency & Competitiveness** – Being a leader in sustainable reporting will present new opportunities for increase competitiveness and ensure that the Nordic companies continue to be attractive in the global economy as their data and ESG-understanding will increase.

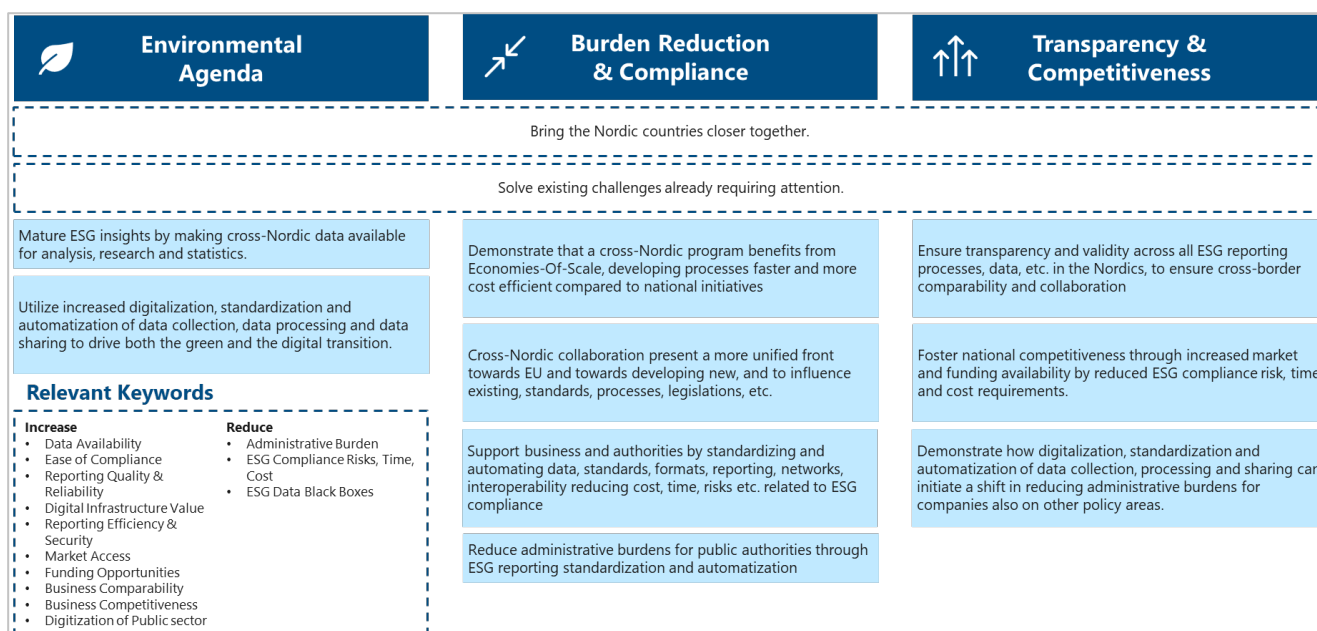


Figure 12: Program objectives for value and impact.

## 5.1 How To Operationalize

The objectives form the basis for making priorities/decisions, allocating resources and measuring progress both at program and workstream level. For this reason, it is recommended to build the performance management approach around a unified OKR (Objectives and Key Results) framework. This can be implemented to monitor and assess value-creation both at program and workstreams levels, as well as for the defined objectives for the stakeholder clusters.

At the program level, high-level OKRs will address the condition objectives of creating clarity, collaborating in a manner that is value-driven, inclusive and transparent, and demonstrating value (see above). The demonstration of value delivered will be reflected in the value-oriented objectives: environment, burden reduction, compliance, transparency and competitiveness (see above). These objectives should be broken into measurable key results, ideally aligned with existing KPIs and metrics from the participating countries. This way, each participating country can determine the contribution the program has to local agendas and initiatives.

The above supporting statements for each objective should be affixed with 2-4 Key Results that can be measured against. Ideally, these should focus on outcomes rather than activities – i.e., “X% increase in the use of ESG data in invoices”, rather than “X amount of information meetings held with companies”.

The OKR system should be reviewed on a quarterly basis, with regular check-ins at each level to support learning, accountability, and iterative refinement. This approach will help ensure dynamic alignment between strategic ambitions and practical execution, as well as the ability to change directions and priorities in line with political and economic changes.

In addition, the OKRs and continuous monitoring of progress and value can form the basis for specific, relevant and targeted information and communication campaigns to build and maintain support from the identified stakeholders.

## 5.2 Further Exploration

The most crucial areas to explore further is the relevant Key Results or metrics to use for measuring and reporting on progress. It could be very beneficial to examine if any of the participating organizations have established and well-functioning performance management systems in place (and these do not necessarily have to be based on OKRs). If such a system is already in place and has the required artefacts for measuring and demonstrating results, then it might represent a more feasible approach to simply adopt and scale this rather than establishing a new one.

As stated above, it is important that the program has the ability to adapt to changes in political and market-based changes, and therefore work should be put into ensuring continuous alignment of objectives against core stakeholders.

## 6 Stakeholder Landscape

This section outlines the key stakeholder groups involved in or impacted by the proposed program. It serves to identify the actors whose engagement is critical for the successful design, initiation, and long-term operation of the program.

Given the scope of the program, spanning sectors and institutions across all Nordic countries, the stakeholder landscape is inherently complex. As such, this overview does not aim to be exhaustive. Rather, it highlights the most relevant program-level and workstream-specific stakeholders, along with their strategic roles and engagement needs. This framing enables more targeted coordination, supports funding alignment, and helps prioritize stakeholder involvement as the program evolves.

The stakeholders can broadly be grouped into two categories:



1. Program-Level Stakeholders
2. Workstream-Specific Stakeholders

## 6.1 Program-Level Stakeholders

The program-level stakeholders are involved in the overall development, coordination, and governance of the program. They are regarded as collective owners of the initiative and are primarily composed of public authorities and institutions from each Nordic country. These stakeholders play a central role in anchoring the program strategically, driving the program's initiatives nationally and aligning it with national and regional goals.

Program	Country	Stakeholders			
	Denmark	Nordic Council of Ministers	Danish Business Authority	Ministry of Industry, Business, and Financial Affairs	DG CNECT
	Norway	Norwegian Agency for public and financial management	Brønnøysund Register	Norwegian Environmental Agency	Tax Authority
		Digitalization Agency (Digdir)	Financial Supervisory Authority	Norwegian Labour and Welfare Administration	The Consumer Authority
		Statistics Norway - SSB	BUFdir / Likestillingsdirektoratet		
	Iceland	Ministry of industries	Ministry of Finance and economics affair	Ministry of environment, energy and climate	Prime ministry (Iceland)
	Finland	Ministry of Economic Affairs and employment (Fin)	Ministry of Environment	Ministry of Finance	State Treasury
	Sweden	Swedish Environmental Protection Agency	SRF Konsultena	FAR - Association of Authorized Auditors	XBRL.se
		Financial Supervisory Authority	Inspectorate of Auditors	National Board of Housing, Building and Planning.	Agency for Economic and Regional Growth
		Ministry for Climate and Enterprise	Chemicals Agency	Board of Agriculture	

Figure 13: Program-level stakeholder overview.

## 6.2 Workstream Level Stakeholders

Workstream-specific stakeholders are those directly influencing or affected by the activities, outcomes, or implementations of one or more workstreams. This group includes both public and private sector actors – ranging from regulatory bodies and technical agencies to companies, service providers, and industry associations. Their engagement is essential for shaping workstream content, validating use cases, and ensuring relevance and feasibility across different contexts.

## Data Standards, Formats, Processes & Technology

The Data Standards, Formats, Processes & Technology workstream engages a technically diverse group of stakeholders involved in setting standards, maintaining digital infrastructure, and facilitating ESG data flows. The mapping includes national environmental and digital agencies, business registries, statistical authorities, system providers, and international standardization bodies. These actors are central to building a robust, interoperable, and scalable ESG data ecosystem across public and private domains.

Workstream	Country	Stakeholders			
Data Standards, Formats, Processes & Technology	Denmark	Danish Safety Technology Authority	Agency of Digital Government	Danish Business Authority	Agency of Digital Government
		Danish Environmental Protection Agency	Energy & Utility companies / Energinet / Green Power DK	Danish Energy Agency	Aalborg University
	Norway	Register of Company Accounts	Accounting Norway	National Accounting Associations	ERP System Providers
		HR system providers	Environmental Agency Norway	Tax Authorities	Brønnøysund Register Centre
		Oasis – UBL XML			
	Iceland	Statistics Authorities	CO2 Data Users	Software Providers	
	Finland	Tieke (FIN)	Statistics Authorities	CO2 Data Users	Software Providers
	Sweden	NEA (SWE)	Statistics Authorities	CO2 Data Users	Software Providers
	EU & International	Peppol	Nordic Accounting Associations	SAF-t	International Data Communities & Networks
		ESMA	GS1	ESEF	EFFRAG
		XBRL			

Figure 14: Data Standards, Formats, Processes & Technology workstream specific stakeholder overview.

## Climate

As the Climate workstream was defined after the initial stakeholder mapping process, a formal stakeholder mapping has not yet been conducted. However, relevant stakeholders are expected to include national environmental agencies, governmental bodies working with climate and sustainability data, environmental-data software providers, research institutions, and industry actors affected by ESG-related climate reporting requirements and solutions.

As the workstream develops, stakeholder mapping should be prioritized to ensure targeted engagement and alignment with both data providers and data users across sectors.

## Regulations & Compliance

The Regulations & Compliance workstream includes a cross-section of national authorities responsible for regulation, finance, taxation, and environmental oversight. These stakeholders are critical for ensuring that ESG-related legal frameworks are aligned across the Nordic region and support burden reduction, compliance, and legal interoperability. Their involvement anchors the program in national and EU legislative structures and ensures legal feasibility across jurisdictions.

Workstream	Country	Stakeholders			
Regulations & Compliance	Denmark	Danish Ministry of Environment	Public Finance and Mgmt.	Ministry of Climate, Energi & Utilities	Agency of Digital Government
		The Danish Energy Agency			
	Norway	Department of Digitalization	Department of Finance	Statistic Authorities	Industry Representative Organization
	Iceland	SA (ISL)	Tax Authorities	Ministry of environment, energy and climate	Industry Associations
	Finland	EK (FIN)	Tax Authorities	Ministry of environment, energy and climate	Industry Associations
	Sweden	Svenska Näringsliv (SWE)	Tax Authorities	Ministry of environment, energy and climate	Industry Associations

Figure 15: Regulations & Compliance workstream specific stakeholder overview.

## Stakeholder Management

Due to the nature of Stakeholder Management workstream, all identified stakeholders are considered relevant to its scope. As such, it does not have a dedicated stakeholder mapping but instead supports and coordinates engagement efforts across the program as a whole.

## Other

In addition to the stakeholders linked to specific workstreams, a broader set of organizations have been identified across sectors such as finance, technology, industry representation, and research. These stakeholders bring valuable domain knowledge, user needs, and operational insight to the program. Their involvement is essential for ensuring cross-sectoral relevance and practical implementation of ESG solutions in real-world contexts.

Workstream	Country	Stakeholders			
Other	Denmark	Dansk Industri	Danish Chamber of Commerce	Erhvervshusene	The Danish Industry Foundation
		Finance Denmark	FSR Danish Accountants	IT-Branchen	IT-Service / Software Providers
		Insurance & Pension	Dansk IT	Statistics Denmark	
	Norway	NHO – Confederation of Norwegian Businesses	Finance Norway	The Norwegian Institute of Public Accountants	Compera
		Miljøfyrtårn - Environmental Lighthouse	SINTEF - transport CO2 calculator		

Figure 16: Additionally identified stakeholder overview.

## 6.3 Stakeholder objectives

In order to ensure the commitment and engagement of all relevant stakeholders, it was imperative to also understand the motivation and objectives of the stakeholders. To include this perspective and understanding in the program, the workshop participants collaborated on exercises to map the identified stakeholders' objectives.

This process and the mapping of motivations and focus areas enabled the participants to group the stakeholder into affinity-based clusters that reflect their roles, policy responsibilities, or operational interests, as well as their relevant objectives in this context. This structure supports alignment across sectors and helps clarify how different stakeholder groups contribute to, and benefit from, the program.

By identifying shared objectives within each cluster, the program can improve communication, align expectations, and ensure that stakeholder engagement remains purposeful and value-driven throughout development and implementation.

Program-Level Stakeholders' Objectives			
Environmental & Climate Data and Policy	Business, Economic & Competitiveness Policy	Digitization & Governance	Financial Markets, Oversight & Risk
<ul style="list-style-type: none"> <li>- Make environmental data more <b>accessible and structured</b>.</li> <li>- Shape a <b>common Nordic approach</b> to ESG data use.</li> </ul>	<ul style="list-style-type: none"> <li>- Strengthen <b>green competitiveness</b>.</li> <li>- <b>Reduce administrative burdens</b>.</li> <li>- Position the Nordics as a <b>global leader</b> in sustainable economic policy.</li> </ul>	<ul style="list-style-type: none"> <li>- Increase value of national <b>digital infrastructures</b>.</li> <li>- Increase <b>efficiency and security</b> through <b>standardized</b> ESG data flows and <b>processes</b>.</li> </ul>	<ul style="list-style-type: none"> <li>- <b>Strengthen the quality and reliability</b> of sustainability reporting.</li> <li>- Support <b>financial oversight, regulatory compliance, and reduce risks</b>.</li> </ul>

Figure 17: Program-Level stakeholder objectives overview.

The same exercise was then done at workstream level, where another set of affinity-based clusters could be created and coupled with objectives that are relevant and overlapping with those of the program.

Workstream-Specific Stakeholders' Objectives			
Regulatory & Legislative Authorities	Standardization & Technical Bodies	Digitalization Agencies	Companies & SMEs
<ul style="list-style-type: none"> <li>- Ensure <b>ESG-legislation is implemented</b> efficiently</li> <li>- Ensure <b>Alignment of ESG legislation with national policy</b> goals such as burden reduction, climate commitments, and market fairness</li> </ul>	<ul style="list-style-type: none"> <li>- Promote <b>adoption of harmonized data formats and interoperability</b> standards</li> <li>- <b>Simplify reporting</b>, reduce complexity, and open new service markets</li> </ul>	<ul style="list-style-type: none"> <li>- Enable <b>trust, transparency, and multi-purpose reuse of sustainability data</b></li> <li>- Ensure <b>accurate, accessible, and verifiable</b> national ESG registers and reporting <b>platforms</b></li> </ul>	<ul style="list-style-type: none"> <li>- <b>Efficient and compliant sustainability reporting</b></li> <li>- <b>Access to ESG data and tools</b></li> <li>- Support utilizing ESG for <b>competitiveness advantage</b></li> </ul>
Data Management & Registers	Environmental & Climate Agencies	Industry Associations	IT & Service Providers
<ul style="list-style-type: none"> <li>- Gain <b>improved access to structured environmental and emissions data</b></li> <li>- Support reporting <b>requirements, national monitoring</b>, and more targeted <b>guidance</b> to sectors</li> </ul>	<ul style="list-style-type: none"> <li>- Demonstrate the <b>value of existing infrastructure</b></li> <li>- <b>Streamline sustainability data flows and processes</b></li> <li>- <b>Increasing public sector efficiency</b> and enabling cross-agency collaboration</li> </ul>	<ul style="list-style-type: none"> <li>- <b>Reduce administrative burdens</b> on companies</li> <li>- Position members to <b>benefit from clearer rules, tools, and new green markets</b></li> </ul>	<ul style="list-style-type: none"> <li>- Enable companies to <b>measure, report, and act</b> on sustainability data more effectively</li> <li>- <b>Interoperable data and solutions</b> that align with existing products and services.</li> </ul>

Figure 18: Workstream-specific stakeholder objectives overview

The identified objectives reflect a shared understanding across stakeholders of what success looks like, both from a policy and implementation perspective. As a discussion point in the workshop group, it was argued that the long-term goal should be fully automated data exchange, of all relevant datasets with all relevant and entitled actors (which would also negate the need to segment between B2G and B2B), however, getting to that end-goal will require significant alignment and the ability for multiple entities and countries to align their approach to optimization. Therefore, the break-down of both objectives and actors will help greatly in designing a joint roadmap.

## 6.4 How to Operationalize

### RACI Mapping

The stakeholders under each level (program, cross-workstream, and workstream) will be tightly aligned with the objectives and managed in accordance with their ability to either influence or gain value from the initiative. Collaboration and engagement should be structured using RACI mapping (Responsible, Accountable, Consulted, Informed) and stakeholder influence-interest mapping, such as Mendelow's Matrix. For each of the program's three levels (program, cross-workstream, and workstream) dedicated RACI charts will clarify roles, responsibilities, and decision rights, ensuring transparency and minimizing ambiguity across governance and execution.

It is suggested that a layered approach is taken to ensure those who have a direct decision-mandate or ability to (positively or negatively) influence the success or failure of the program be categorized by their level of interest and influence, enabling targeted engagement strategies. High-influence, high-interest stakeholders will be closely engaged through direct communities of practice or advisory forums, while others may be informed or consulted at defined intervals when their area of expertise is most valuable.

### Proposed Communication Structure

As part of the Application & Design phase, the specific structure for communication should be designed. Ideally, this will include a definition of pre-defined types of communication at the three levels. For example:

**Program level**, will contain the high-level communication plan sanctioned by the steering group. This will define key messages (based on the objectives and vertical considerations), as well as the information products (e.g., status reports, policy briefs, newsletters, etc.), their cadence, and ownership.

**Cross-workstream level**, communication will focus on coordination, alignment, and shared learning. A defined structure (playbook) will define regular activities, update sharing, risks-sharing, and lessons learned. Shared artifacts, e.g. for performance and risk management in the form of dashboards and log will support transparency, alignment and responsiveness.

**Workstream level**, communication will be tailored to operational needs – task tracking, stakeholder updates, and feedback loops. Localized communication plans will align with the overall strategy and structure but maintain flexibility to fit specific stakeholder contexts.

Across all levels, a lightweight feedback and review loop, including regular check-ins and retrospectives, will ensure the communication system evolves with program complexity and stakeholder expectations.

To support coherence and alignment across levels, a central stakeholder map will be maintained and regularly updated. The stakeholders' involvement will also be aligned with the program and workstream level objectives and again captured through performance management and vertical considerations, as visualized in Figure 5.

By combining structured responsibility mapping with dynamic engagement planning, the program ensures proactive communication, timely decision-making, and strong collaborative ownership.

## 6.5 Further Exploration

While the initial stakeholder mapping provides a strong foundation, further exploration is needed to ensure the program remains inclusive and strategically meets the needs across the Nordic region. This is particularly important given the diversity of sectors, governance structures, and maturity levels related to ESG data practices.

The following three areas outline where additional efforts are recommended. Each represents a practical next step to deepen stakeholder engagement, unlock added value, and strengthen the program's long-term viability:

1. Clarify the expected role of each stakeholder group.
2. Assess suitable engagement methods per group.
3. Expand the mapping.

## Clarify the expected role of each stakeholder group

Although key stakeholder groups have been identified, their specific roles in relation to the workstreams remain undefined. A clearer understanding is needed of who contributes to strategy, approaches and technical scoping, who participates in tests and validation of solutions, and who engages in implementation or piloting. This helps ensure more effective coordination and activates stakeholders in a way that matches their strengths and mandates. This should be closely aligned with the above-described approach of coupling stakeholders to both objectives and vertical considerations.

One approach could be to create a role mapping for each workstream, categorizing stakeholders by function (e.g. strategic advisor, technical contributor, pilot partner). Validate these assumptions through targeted interviews or dedicated sessions with representatives from each group, through working groups of collaboration networks.

## Assess suitable engagement methods per group

In relation to clarifying the roles it is recommended to further consider the ideal approach to secure a successful engagement strategy to ensure the program meets stakeholder expectations and levels of interest.

## Expand the mapping

The overall stakeholder landscape is very broad, and further effort can be put into categorization and tagging for multiple purposes. It should also be noted that this overview is based on the limited viewpoint and insights of the participants and should continuously be adjusted and adapted as the program evolves and matures. As a starting point, the expansion of relevant Climate workstream stakeholders should be prioritized.

# 7 Program Overview

Defining the overall program structure, the workstreams and initial roles and responsibilities ensures a collective understanding of both the direction and requirements for getting started. These are outlined in the program overview, Figure 19, which can serve as a tool for both alignment and continuous improvement.

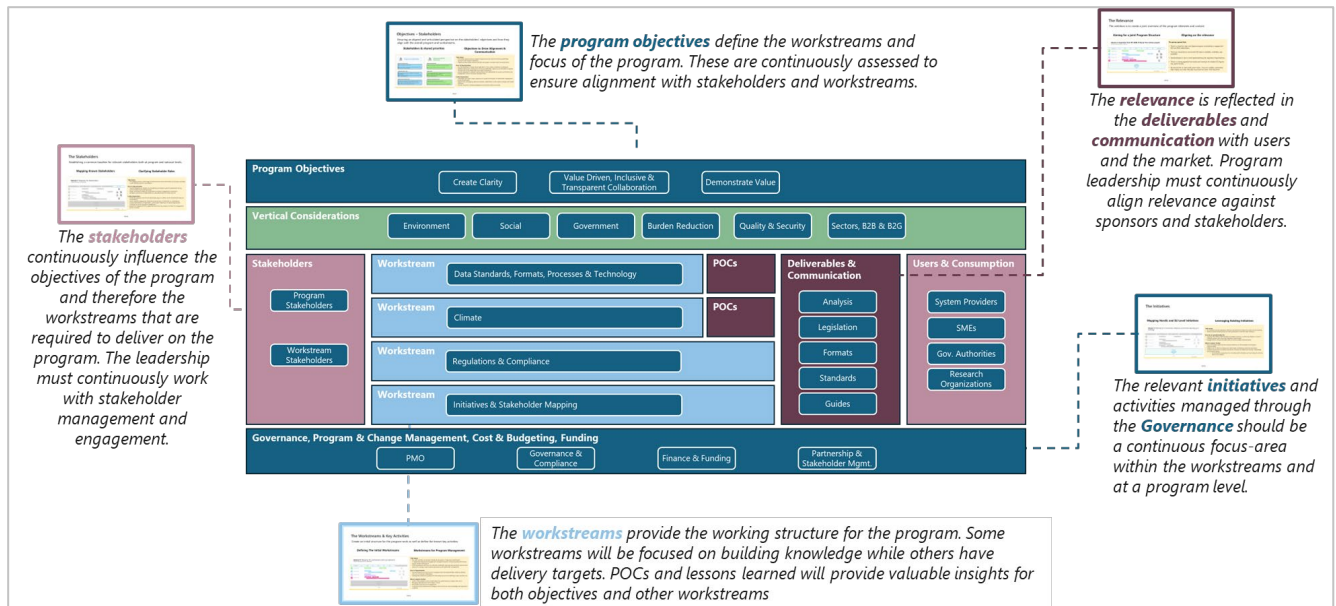


Figure 19: The conceptual program structure including summaries of the core elements.

A specification that is still to be made is the program launch model. Exercises were prepared to co-design a high-level recommendation for this as part of workshop 3 but it was prioritized to spend additional time on alignment of objectives and the desired structure for reporting on findings and recommendations. Therefore, the below will take point of origin in a standard 4-stage program delivery model, similar to those applied in many programs sponsored by the EU, Nordic Innovation Fund and Nordic Council of Ministers.

The suggested approach is a four-stage lifecycle model designed to provide clear direction, adaptive coordination, and shared accountability across all participating organizations and levels of activity. The structure reflects both established best practices and the realities of cross-sector, cross-Nordic collaboration.

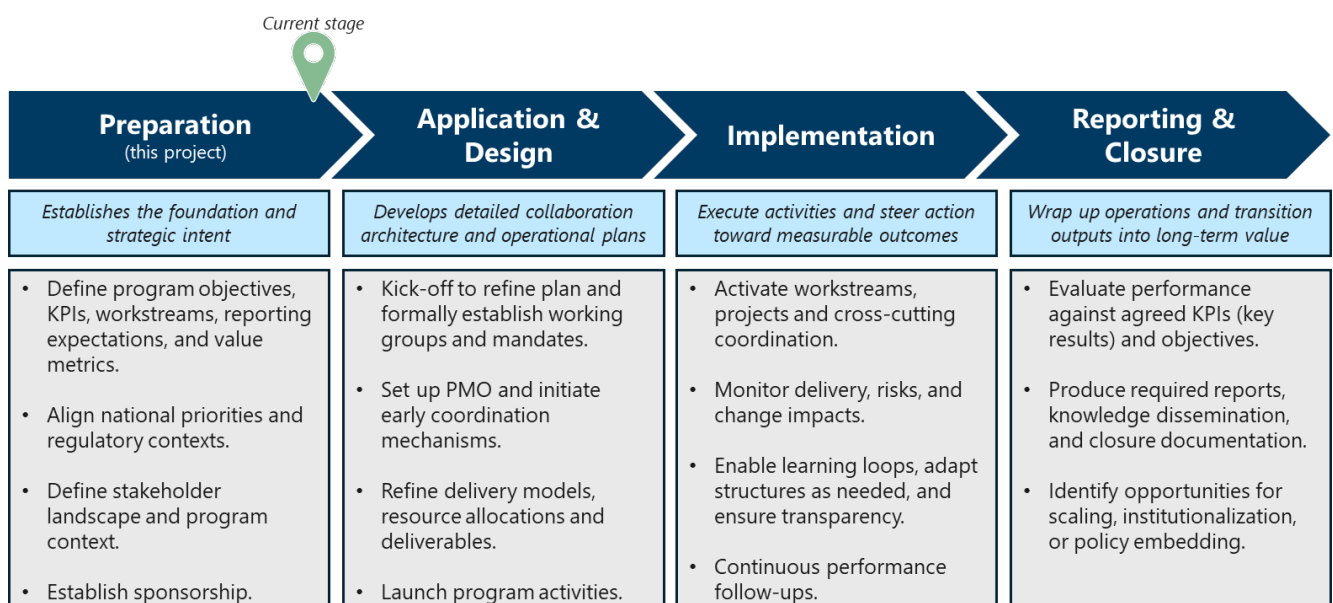


Figure 20: Overview of suggested four-stage lifecycle model for the program.

During the Application & Design phase (and to a certain extent all through implementation) it is crucial to operate at two levels of execution:

1. Building a long-term structure for delivery.

*E.g., establishing a steering group, designing the processes for delivery, communication, reporting, finance management, etc.*

## 2. Launching or embedding accelerated projects

*E.g., including the already initiated, relevant projects focused on delivering value.*

Through the first point, a solid program level structure will be created, while the second point will enable the creation of quick value-generation to secure engagement and commitment but also generate valuable insights for what works and what needs to be adjusted. As mentioned above, though it is recommended to aim for an evenly distributed allocation of resources across the duration of the program, it is crucial to ensure sufficient availability and resources during the early stages. This is the point where structures, processes, methods are designed, tested and hardened and therefore, dedicated cross-Nordic specialists, facilitators and coordinators will play a crucial role in building momentum.

# 8 Conclusions & Recommendations

This section outlines the conclusions, key considerations and recommendations for shaping the program. The conclusions and recommendations reflect a shared understanding among participants across the workshops and throughout the report development process.

## 8.1 General Conclusions

There is agreement that a joint Nordic approach is both relevant and timely in light of the complex and growing requirements introduced by EU regulations. Current ESG reporting practices are fragmented and place a disproportionate burden on small and medium companies and suppliers, resulting in inefficiencies and increased risk of non-compliance.

Standardization, automation, and digitalization of ESG data exchange are seen as essential next steps, both to reduce manual workloads and improve the overall consistency, transparency, and usefulness of ESG data in reporting and business processes. The participants agree that the approach to deliver on this ambition that is to yield the highest positive impact with the lowest level of unnecessary cost and changes by integrating with existing workflows and systems. For example, to expand on existing eDocument exchange processes. The Nordic region is well-positioned to take coordinated action, supported by existing digital infrastructures, a track record of cross-border cooperation, and a shared ambition to strengthen sustainability and competitiveness.

To ensure the practical implementation and long-term adoption of new solutions, public-private collaboration must be a central part of the program design. Including the private sector from the outset helps align ambitions with actual business needs and realities.

## 8.2 Operationalization Recommendations

To translate the program's vision into practical actions, a structured framework and guidelines for sequential rollout have been outlined. The following recommendations summarize how to operationalize the program effectively through clear governance, coordinated workstreams, systematic tracking of performance/impact, and continuous improvement through iterative learning and feedback loops.



## Program Structure & Governance

A program with distributed areas of responsibilities should be formally established to lead the development of digital, standardized, interoperable, and automated ESG reporting solutions, that address compliance needs as well as integrate with both company and public processes, systems and infrastructures.

The initial program delivery should follow a four-phased lifecycle model to guide direction, coordination, and shared accountability throughout its duration, focused around:

- **Preparation, Application & Design, Implementation, and Evaluation**

To enable coordinated delivery, the program should define clear roles and responsibilities at three levels, covering the associated focus areas:

- **Program-wide**
  - *Program Sponsorship - Small Steering Group*
  - *Coordination – Engagement Coordinator*
  - *Finance & Accounting – Financial Controller*
- **Cross-workstream**
  - *Process Management – Process Coordinator*
  - *Financial Operations – Financial Controller*
- **Individual Workstreams**
  - *Execution & Planning – Workstream Leads*
  - *Stakeholder Engagement – Community Representatives*

These levels, and associated designated roles, serve as the initial framework and should be further adapted as the program matures.

A layered RACI model (Responsible, Accountable, Consulted, Informed) is recommended to clarify roles, avoid duplication of efforts, and ensure accountability. This model should be applied across all levels of the program, including stakeholder engagement, to support transparency and effective collaboration.

## Workstreams Organization

To manage the activities within the program, it is recommended to establish workstreams, with individual Objectives, Key Activities and Deliverables that contribute to the overall objectives of the program. During the workshops, four initial workstreams were defined:

- Data Standards, Formats, Processes & Technology
- Climate
- Regulations & Compliance
- Stakeholder Management

Each workstream should have defined teams that are equipped with the necessary tools, resources, and mandates to carry out their tasks independently while maintaining alignment with the overarching program direction.

Coordination internally and across workstreams is crucial to avoid fragmentation and to ensure that synergies are captured. A suggested approach is to develop a workstream overview that captures the assigned KPIs to vertical consideration, while monitoring the individual activities of each workstream. A conceptual visualization is seen in Figure 5.

To maximize adoption and minimize disruption, the program should build on existing systems and workflows. For instance, by embedding new reporting mechanisms into established processes and leverage existing systems/standards, e.g., eDocuments (e-orders, e-invoices, etc.) for procurement processes. To build on existing capabilities and gain the most value from the cross-Nordic collaboration, it is recommended to assign ownerships based on the participating countries' existing focus, initiatives and investments. Specific examples and suggestions are to include Norway's on-going efforts around integrating ESG data in e-Orders and e-Catalogue and Denmark's efforts on e-Invoice directly into the program to accelerate progress, share resources, formalize knowledge sharing, and ensure cross-Nordic scalability focus.

In parallel, workstreams should actively engage with and draw on relevant EU, national, and Nordic initiatives that can contribute to their scope. Pilots and early use cases should be fast-tracked where applicable to validate concepts, generate momentum and ensure early visible value creation. Focus should also be given to knowledge-sharing across workstreams and with other relevant communities that may (positively or negatively) affect the value generated from the workstreams and the program. Examples could be to formalize the various participating countries' engagements with Peppol to ensure a program-level collaboration.

## Performance & Impact Tracking

The participants have outlined a set of objectives for the program which should be imbedded into every workstream, activity and deliverable. The objectives have been identified at 2 levels:

- 1) The program's overall objectives to secure the necessary foundation for long-term success, engagement and impact.
  - Create Clarity
  - Value-driven, Inclusive and Transparent Collaboration
  - Demonstrate Value
- 2) The program's objectives for delivering value and impact.
  - Environmental Agenda
  - Burden Reduction & Competitiveness
  - Transparency & Competitiveness

In order to measure the progress, impact and need for making adjustments, it is recommended to establish a structured performance management system. As the ideal approach may change over time as the collaboration matures, initially, it is recommended to use an **Objectives and Key Results (OKR)** framework to monitor progress and assess the ongoing impact. The reason being that the participating members have articulated strong objectives, and the next natural step is to break these down further into agreed Key Results. Ideally, OKRs should be developed both at workstream program level.

Apart from aligning with the program objectives, the OKRs should also be aligned with existing KPIs already in use across the Nordic countries. To support transparency, learning, and continuous improvement as the program evolves, a quarterly regular review cycle should be introduced, ensuring regular check-ins on all levels. It is recommended to apply a wider perspective on KPIs, in order to align the program value with other political and societal agendas. It is proposed to build a set of "vertical considerations" (see section 4) around the strong political themes that the program contributes to: Examples of these include automation, digitization, transparency, security. It is recommended that the performance metrics also monitor the contribution of the program and workstreams to these vertical considerations.

## Communication

To ensure coordination and clear responsibilities across all levels of the program, communication strategies should be developed to cover all three levels (program, cross-workstream, workstream). These strategies

should define how often communication takes place, what type of information is shared, and who is responsible for each activity.

To support this, the roles and responsibilities defined under Program Structure should guide how communication is assigned, tracked, and reported. Applying the RACI model helps ensure that expectations are aligned and communication responsibilities are clearly distributed.

To ensure alignment and continuous learning, centralized tools should be maintained. These may include such tools as shared dashboards, updated event calendars, and a matrix of relevant legislation. Participation in external activities such as webinars, conferences, and collaboration networks should be encouraged to keep the program informed and up to date.

Finally, active communities of practices in the relevant domain areas will enable efficient two-way communication between the programs and their stakeholders.

## 8.3 Recommendations for Further Exploration

While the foundational structure of the program has been defined, a number of areas require further exploration to ensure continued relevance, adaptability, and long-term success. The following recommendations highlight critical next steps to deepen the program's impact and address areas that should be further explored.

### Initiative Mapping & Integration

To ensure engagement with relevant organizations and programs the initial initiative mapping should be expanded. One suggested approach is to spend additional efforts on the Multi-Criteria Decision Analysis (MCDA) approach to further categorize and prioritize identified initiatives, as well as identify new ones. This approach focuses on categorizing initiatives' expected contribution potential based on such elements as:

- *Strategic alignment*
- *Maturity*
- *Adoptability / Ease of integration*
- *Cost vs Benefits*
- *Long-term scalability*

This effort should focus on understanding how the identified initiatives can *support*, *accelerate* or in other ways *promote* the programs activities and agendas, thus increasing areas where resources can be shared, material and solutions re-used, and relevant knowledge distributed.

To ensure relevance and adaptability, the program should treat initiative mapping and management as a continuous activity, supported by transparent communication and agile delivery with frequent alignment and adjustment.

### Workstream Maturity

To maintain momentum and ensure delivery, further development of the workstreams is needed. This requires an ongoing assessment of the existing workstreams, refining the objectives, activities, and deliverables, as well as keeping an open structure to adopt new workstreams where relevant. As an early workstream priority, the defined content should be expanded to ensure alignment with stakeholder needs, regulatory developments, and practical implementation pathways. Concrete deliverables and proof-of-concepts (PoCs) for the Climate workstream should be developed to provide clarity on expected outcomes and support stakeholder

engagement. For the other three workstreams, short- and long-term deliverables should be identified in order to ensure visible progress and early success.

As a separate activity, it is recommended to conduct an evaluation of both program and workstream efforts should be conducted in a manner that considers and addresses the differences and needs of Business-to-Business (B2B) and Business-to-Government (B2G). While there are many areas where the needs overlap, there are also conditions, challenges and solutions that will differ greatly, and this consideration is important to imbed structurally in the way both program- and workstream activities are carried out.

## Stakeholder Engagement

A well-functioning stakeholder landscape depends on continuous refinement and active engagement. An initial mapping has been conducted, but processes must be established to continuously update and maintain this. While many of the identified stakeholders are applicable to the area of climate, the specific Climate workstream was introduced later and therefore it would be beneficial to consider whether there are relevant stakeholders to this area that have not been included.

Along with an expanded stakeholder landscape mapping, each stakeholder/group, should be assigned clear roles, such as strategic advisors, technical contributors, or pilot partners, at both program and workstream levels. Based on these roles, specific engagement strategies should be developed reflecting each stakeholder or group's influence and interest to ensure meaningful involvement without creating an unnecessary burden.

## Adaptability & Responsiveness

As the program develops, it needs to stay flexible and respond to new insights, changing needs, and practical experience. Agile ways of working, such as regular check-ins, planning updates, and team reflections should be built into how the program operates. The setup, focus areas, and stakeholder roles should be reviewed regularly to make sure the program stays relevant and can adjust when needed.

## 8.4 Timeline & Phasing

The suggested timeline should follow the phases of the above four-stage lifecycle (see section 7), and naturally, the majority of activities will be carried out during the implementation phase.

In order to balance the need for participating organizations to allocate time and resources, a paced deployment model is recommended. The aim of this model should be to distribute activities and costs evenly across the duration of the program. Long-term inclusive planning will reduce friction and enable the participants to integrate program activities and responsibilities with their “day jobs”.

As is mentioned repeatedly above, the long-term success of the program will depend on its ability to adapt to large external changes in political and market conditions but also on the ability to make internal changes based on collaboration patterns and lessons learned. For this reason, it does not seem feasible to build a multi-year program plan, because priorities will change over time. Below is a guiding 100-day plan, where focus is also on establishing the basis for flexibility and adaptability.

### **Days 1–10: Launch the Program**

**Goal:** Establish mandate, build early trust, and create foundational alignment.

- Confirm governance sponsors and anchor institutions in each participating country.
- Conduct a program kickoff workshop (virtual/hybrid) with representatives from all levels and geographies to reaffirm objectives, scope and assign initial ownerships.

- Leverage the initiative and stakeholder maps to define the first projects and activities – avoid redundancy and consider where the program should take lead and where it should aim to facilitate, integrate or collect/share knowledge.
- Establish the Program Steering Group and appoint interim leads for Program Management, Stakeholder Engagement, and Change Enablement.
- Launch a lightweight “core team sync” rhythm (e.g., biweekly), recognizing time limitations of contributors.

### **Days 11–31: Structure, Engage and Iterate**

**Goal:** Build foundation for collaboration and initiate co-design of program components.

- Firm up the proposed governance model across countries and organizations – emphasize subsidiarity and flexibility.
- Establish cross-workstream coordination groups and introduce draft RACI structures.
- Begin drafting the program’s communications matrix and set up shared collaboration infrastructure (e.g., shared drive, stakeholder portal).
- Engage stakeholder clusters through listening sessions – validate their role in the program, identify pain points and value drivers.
- Socialize and refine the first round of OKRs at the program and workstream level.
- Launch accelerated POC groups – establish formal collaboration teams around the already launched POCs on eDocuments. Leverage these as basis for accelerating activities and creating learning-loops that provide information for optimizing collaboration and cross-Nordic application of specific projects.
- Develop and publish a program “starter pack”: mission, contact points, early calendar, and principles for coordination. This will help promote the program as well as accelerate on-boarding of new members.

### **Days 31–80: Activate & Test**

**Goal:** Begin light execution while reinforcing cohesion and responsiveness.

- Leverage workstreams to expand the POCs – with integrated stakeholder participation and focus on requirements for scaled deployments.
- Use "working in the open" sessions to share activities already in flight and gather feedback for cross-program alignment.
- Implement version 1.0 of reporting & coordination structures, focusing on progress, blockers, and decision needs.
- Begin populating shared dashboards (OKRs, risks, stakeholder engagement) and capture lessons.

### **Days 81–100: Stabilize & Signal Readiness**

**Goal:** Consolidate early momentum and prepare for full-scale program rhythm.

- Refine governance and operating model based on early experience.
- Publish a medium-term roadmap (e.g., 6 months), including key deliverables, engagement cycles, and evaluation checkpoints.
- Celebrate early contributions and visible progress – internal win-sharing is key.
- Share a transparent update with all stakeholders, setting expectations for continued engagement and impact tracking.

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# Appendix A Reading Guide

Abbreviations	Term Explanation
<b>CSRD</b>	The Corporate Sustainability Reporting Directive (CSRD) is a regulation issued by the European Union that imposes rigorous sustainability reporting requirements on large companies starting in 2024 and 2025, with listed SMEs required to comply by 2027.
<b>ESRS</b>	European Sustainability Reporting Standard (ESRS). A set of 12 standards developed by EFRAG. CSRD requires all companies subject, to use them with the purpose of having a standardized sustainability reporting approach for all companies within the EU. It covers the aspects of environmental, social and governance disclosure requirements and datapoints (EFRAG, ESRS workstreams, 2023).
<b>Peppol Network</b>	Peppol (Pan-European Public Procurement Online) is an enabler business processes by standardizing structure of data / information and how it is exchanged. This allows any business to make trades with each other, assuming they are a “Peppol-enabled” business, anywhere in European Economic Union and potentially anywhere in the world. (Peppol Org, ND)
<b>Peppol BIS</b>	Peppol BIS (Business Interoperability Specifications) delivers a set of specification which empower communication of electronic Procurement information through the so called “Peppol Network”. The specifications empower all organizations to transfer information electronically, which complies with legal and business processing requirements within the European Union. (Frømyr, Forsberg, Rasmussen, & Lennartsson, 2014)
<b>ESG</b>	Environmental, Social & Governance (ESG). These are the areas the companies subject to CSRD are required to report on. The purpose of the ESG is to create a representation of the non-financial opportunities and risks latent to a company's operations. Investors use these metrics to evaluate whether an investment qualifies as “responsible”.
<b>GHG</b>	Greenhouse Gas (GHG). The greenhouse gas effect is a natural process for earth to heat itself. So, greenhouse gases refer to the gases emitted from earths' natural processes and human-made activities that imprison heat in the atmosphere, due to the heat from the sun. Greenhouse gases literally function as a sponge for sun radiation.
<b>CO2e</b>	Carbon Dioxide equivalent (CO2e), is a unit of measurement used to compare the impact of greenhouse gases.
<b>EFRAG</b>	European Financial Reporting Advisory Group is a private institution established in 2001 mandated by the EU commission. It is responsible of developing and maintaining the public interest of financial and sustainability reporting. (EFRAG, ND)
<b>VSME</b>	The Voluntary Sustainability Reporting Standard for Small and Medium-Sized Enterprises (VSME) is a proposed EU-level framework developed by EFRAG. It aims to support non-listed SMEs in disclosing relevant sustainability information in a simplified and scalable format. The VSME is intended to align with EU regulatory expectations while remaining proportionate to SME capabilities and reporting needs.
<b>eDocuments</b>	Electronic Documents (eDocuments) refers to different digital and exchangeable electronic documents. These documents are as following: eInvoice, eCatalogue, Orders, Order Response/Confirmations, eReceipt and Despatch Advice.

<b>eCatalogue</b>	Refers to an electronic document containing a broad pile of information on a product(s), provided by a supplier. It is typically used to inform the customer about the specifications of the product and used by the customer before the order takes place.
<b>eOrder</b>	Refers to an electronic document sent from a buyer to a supplier to request goods or services. It typically contains information such as product identifiers, quantities, delivery details, and references to catalog items. The eOrder is part of the structured eProcurement process and enables automated, standardized ordering between trading partners.
<b>eInvoice</b>	Refers to an electronic invoice that can be sent to a customer based on e.g. the OIOUBL or Peppol standard, through a system that ensures the invoice is delivered in the correct format to the customer. The eInvoice is the ask of payment from the supplier to the customer. The document contains information about the product or service provided, payment due date, the payment amount and payment terms. (Erhvervsstyrelsen, ND)
<b>EU</b>	European Union
<b>GHG Protocol</b>	<p>A widely recognized framework/standard for measuring and managing greenhouse gas emissions It is mainly recognized for the following standards:</p> <ul style="list-style-type: none"> <li>· <b>Corporate standard</b> - which helps companies with Greenhouse gas emission inventory, accounting and reporting.</li> <li>· <b>Corporate Value Chain (Scope 3) Standard</b> – which helps companies to assess their supply chains GHG emissions (outside the reporting companies' control) to identify which activities pollutes the most.</li> </ul> <p><b>In total there are 7 standards, which among other things also aim to aid companies and cities in managing, accounting and mitigate CO2e emission in projects, products, procurement etc. (WRI &amp; WBCSD, Standards and Guidance, ND)</b></p>
<b>Scope 1</b>	Direct emissions from owned or controlled sources. (WRI & WBCSD, 2004)
<b>Scope 2</b>	Indirect emissions from purchased electricity, steam, heating, and cooling (upstream activities) (WRI & WBCSD, 2004)
<b>Scope 3</b>	All other indirect emissions that occur in a company's value chain – outside a company's ownership or control divided into both upstream and downstream activities. (WRI & WBCSD, 2004)
<b>Datapoints</b>	Datapoints refers to a unit of information. Datapoints can both be narrative (text or words) or a number describing a specific object. Datapoints should always be unique, free from biases, easy to understand and use.
<b>Data</b>	Data refers to recorded values that represent facts, concepts, or objects. These values can take the form of numbers, text, or other formats, and are typically collected to be analyzed, interpreted, or used as a basis for decisions. In the context of ESG reporting, data serves as the foundation for understanding activities, assessing impacts, and supporting compliance and strategic choices.



# Appendix B List of Participants

## SE – Sweden

Anderz Petterson	Agency for Digital Government
Thomas Flank	Swedish Companies Registration Office
Thomas Holmgren	Swedish Companies Registration Office

## NO – Norway

Audhild Bang Rande	Brønnøysund Register Centre
Dörthe Koerner	Brønnøysund Register Centre
Jan Andre Mærøe	Norwegian Agency for Public and Financial Management
Petter Vinje	Norwegian Agency for Public and Financial Management
Sissel Hovstein Olsen	Brønnøysund Register Centre
Solvår Myren	Brønnøysund Register Centre

## DK – Denmark

Anders Bomholt	Danish Business Authority
Asbjørn Rebsdorf Snæland	Danish Business Authority
David Meyrowitsch	Danish Ministry of the Environment
Frederik Weiergang Larsen	Danish Business Authority
Ole Madsen	Danish Business Authority
Peder Kragtig Mortensen	Danish Business Authority
Rasmus Rohde	Danish Business Authority
Carsten Brøns Anders	CGI Denmark
Jonas Bai	CGI Denmark
Kasper Schøn	CGI Denmark

## FI – Finland

Pasi Sinervo	Finnish Tax Administration
Pirjo Ilola	State Treasury Finland

## IS – Iceland

Halldór Ingi Pálsson	Icelandic Revenue and Customs
Silja Ísberg	Icelandic Revenue and Customs