



# IMPACTA+

## Practice Report: IMPACTA+

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Empowering small businesses and scale-ups to lead the transition towards a sustainable future by simplifying sustainability reporting, navigating risks, and turning compliance into opportunity

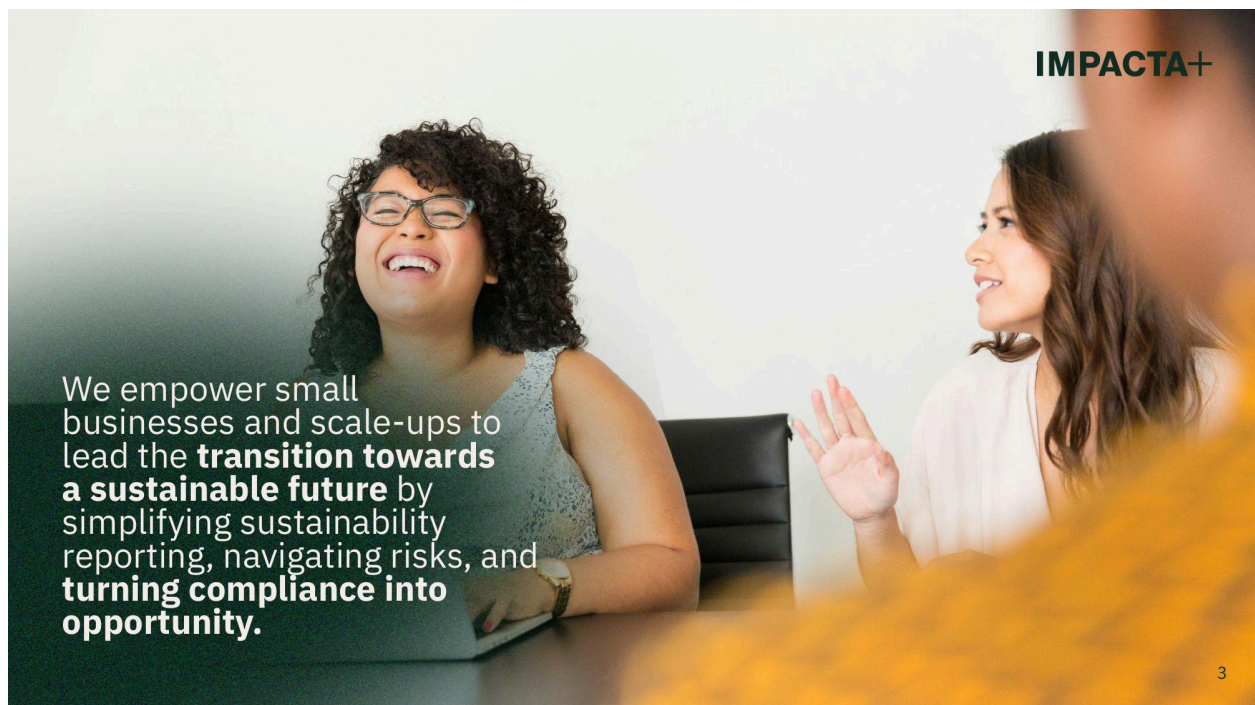
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### Keywords

*Sustainability Reporting, Corporate Sustainability Reporting Directive (CSRD), Environmental, Social, and Governance (ESG), Impact Measurement, Small and Medium-sized Enterprises (SMEs), Sustainability Compliance, Double Materiality Assessment, Sustainability Management, Sustainability Performance, Sustainability Capacity Building.*

## Introduction

**IMPACTA+** is an innovative sustainability management and reporting platform aimed at empowering small and medium-sized enterprises (SMEs) to navigate the complexities of sustainability reporting. By aligning with the EU's Corporate Sustainability Reporting Directive (CSRD) and other regulatory frameworks, IMPACTA+ helps businesses manage their environmental, social, and governance (ESG) impacts effectively. The project is currently in the **basic research phase**, funded by the **Austrian Research Promotion Agency (FFG)**. Its primary objective is to create an affordable, user-friendly tool that simplifies sustainability reporting and impact management, ensuring compliance and fostering sustainable business practices.



We empower small businesses and scale-ups to lead the **transition towards a sustainable future** by simplifying sustainability reporting, navigating risks, and **turning compliance into opportunity.**

**SMEs** across Europe face unprecedented challenges in meeting new sustainability regulations, with the **CSRD** set to impact more than 37,000 SMEs by 2026. These

regulations require comprehensive ESG reporting, yet most SMEs lack the resources, expertise, and tools to comply effectively. The key challenges include:

- **Systemic:** Lack of awareness about sustainability impacts hinders informed decision-making.
- **Regulatory:** Complexity of regulations creates barriers for SMEs with limited resources.
- **Organizational:** Insufficient internal expertise and prioritization of sustainability initiatives.
- **Technical:** Absence of standardized, affordable tools for consistent impact reporting.

IMPACTA+ aims to address these challenges by offering a technology-driven solution that simplifies compliance and promotes sustainable practices, transforming how SMEs approach sustainability management.



The slide is divided into two main sections. The left section has a light grey background and contains the following text:

1. PROBLEM STATEMENT

**SMEs overwhelmed by new EU sustainability reporting obligations**

Our platform **simplifies sustainability reporting** for SMEs and scale-ups, addressing the challenges posed by the upcoming **EU Corporate Sustainability Reporting Directives** (VSME and CSRD).

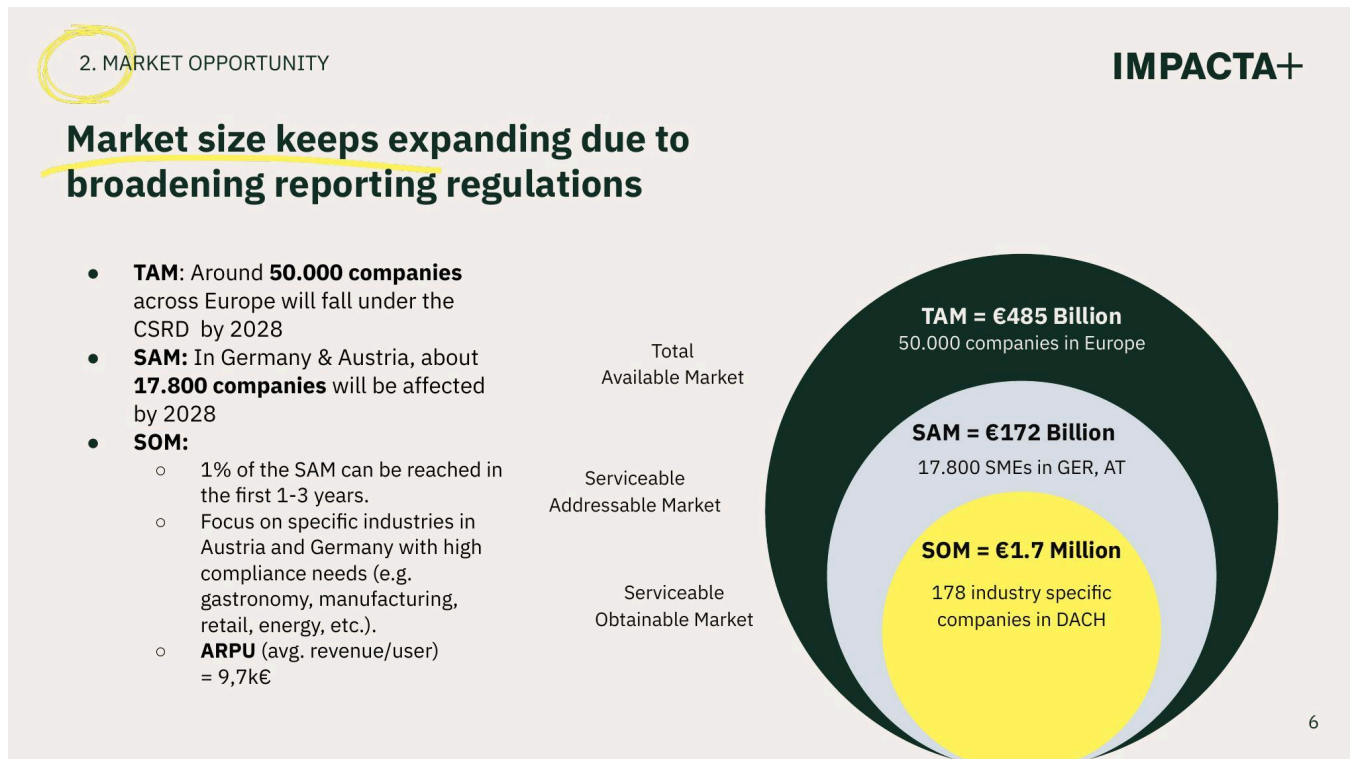
By offering **user-friendly, automated tools** for Sustainability Reporting, we help businesses comply with regulations, manage risks, and **turn sustainability into an opportunity** to go beyond compliance by actively managing their impact.

The right section has a dark green background and features the IMPACTA+ logo at the top right. In the center, there is a circular arrangement of yellow stars, similar to the European Union flag, with the text **CORPORATE SUSTAINABILITY REPORTING DIRECTIVE** written in white and yellow capital letters across the middle.

# Objectives

The core objectives of IMPACTA+ are to:

1. **Develop a comprehensive impact management tool** tailored for SMEs, enabling them to measure, manage, and report on their ESG impacts effectively.
2. **Support the transition to sustainable business practices** by simplifying compliance with the CSRD and promoting evidence-based decision-making.
3. **Enhance awareness and capacity** for SMEs to integrate sustainability into their core strategies, turning regulatory compliance into a competitive advantage.



# Methodology

IMPACTA+ follows a **Design Thinking approach** that involves the following phases:

1. **Discover & Empathize:** Conduct focus groups and interviews with SMEs to understand their challenges and needs.
2. **Define:** Analyze data to identify critical challenges and prioritize solutions.
3. **Develop & Test:** Use design sprints to prototype solutions and gather feedback from target users.
4. **Deliver:** Iteratively refine the prototype through real-world testing with SMEs.

This methodology ensures that the platform is user-centric and addresses the specific challenges faced by SMEs in sustainability reporting.

## **Proposed Solutions**

IMPACTA+ offers the following solutions:

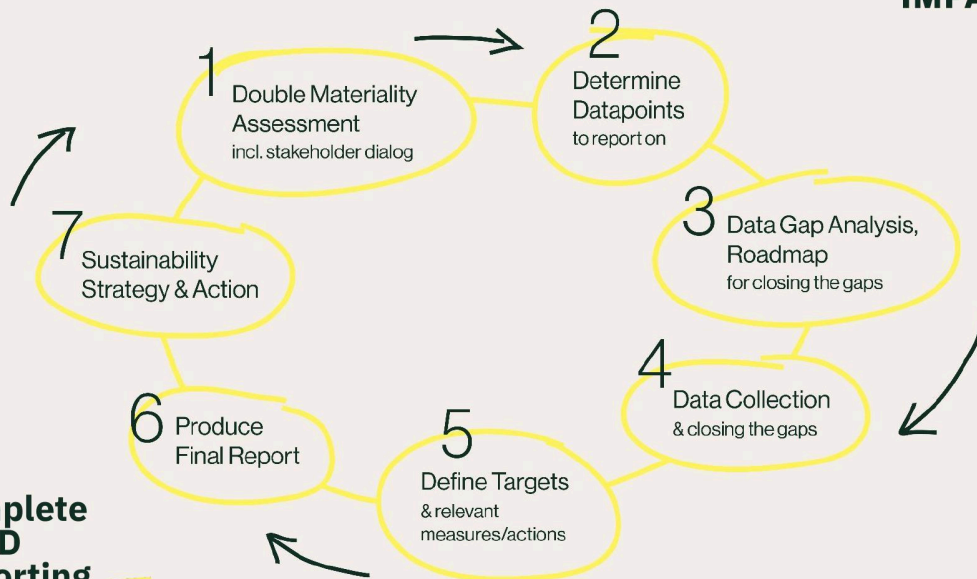
1. **Impact Management Tool:** A user-friendly platform that helps SMEs measure, manage, and report their sustainability impacts, ensuring compliance with the CSRD.
2. **Capacity Building Program:** Workshops and training to help SMEs build the necessary skills for sustainability reporting.
3. **Peer-Learning Network:** A platform for SMEs to share best practices and learn from each other's experiences.
4. **Consulting Services:** Tailored advisory services to support SMEs in the implementation of sustainability strategies.

ecological



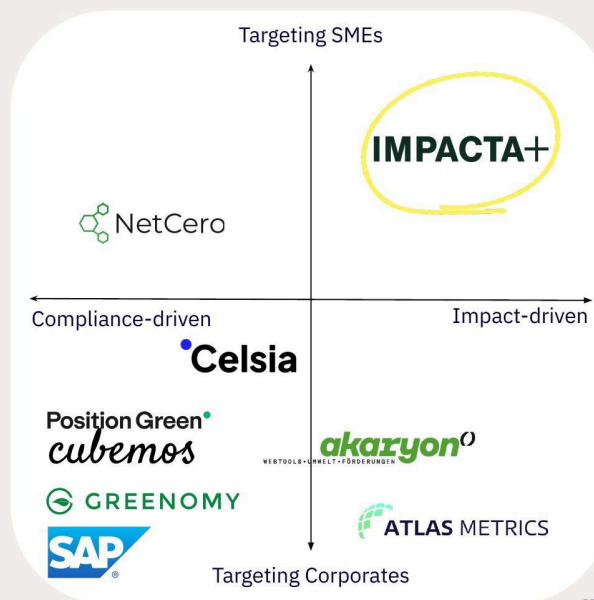
social

**Complete  
CSRD  
Reporting  
Journey**



## ESG tools mainly focusing on compliance for corporate

- **Analysis:** We monitor and analyze **15 relevant tools** in the market based on various factors (SME vs. corporate focus, pricing, compliance vs. impact orientation, depth and breadth of features, AI usage, usability)
- **Policy update:** Changes in the **EU regulations** must constantly be monitored since they have an impact on the market
- **Conclusion:** IMPACTA+ may not be not the first ESG tool on the market, however we make sure to continuously analyse the competition, learn from mistakes, adopt to new regulations and take a unique positioning



## Needs and Challenges

SMEs require:

- **Guidance and resources** to navigate sustainability regulations.
- **Affordable tools** for measuring and reporting ESG impacts.
- **Training and support** to build internal capacity for sustainability reporting.

The challenges they face include:

- **Limited expertise** in data management and sustainability reporting.
- **Inconsistent access to reliable data** for impact measurement.
- **Resource constraints** that make it difficult to adopt comprehensive reporting solutions.

IMPACTA+ aims to address these needs by providing a simple, cost-effective platform that helps SMEs comply with regulations while improving their sustainability performance.

## Empowering overwhelmed Sustainability Managers



### SUSTAINABILITY MANAGER

Andreas, 37

- **Goals:** Producing the 1st Sustainability Reporting for the company, under CSRD or VSME
- **Challenges:** Enormous data scope to deliver. Doing it for the 1st time, little experience, little understanding or back-up from management. 'Zone of fear'
- **Motivation:** 'Doing it right' - not only comply, but also advance the company's sustainability effort and strategy as an opportunity.

### Identified Customer Segments

**CSRD GROUP 2** report in 2026 on 2025 data.

2 out of 3 criteria:

- more than 250 employees;
- a turnover of more than €40 million; or
- total assets/balance sheet of €20 million.

#### Non-listed SMEs: VSME

- Voluntary Sustainability Reporting for SMEs
- VSME is used when SMEs are indirectly affected by CSRD and supply chain partners of larger corporations

→ **SOM:** We have acquired data of 3.000 companies in DACH falling under the regulation.

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*'There are not only the numbers to provide, but also an incredible amount of qualitative information, **it's too much**. There is no company that can answer it both honestly and completely. I'm a huge fan of CSRD, I think it's the tool we need to fill it with action and make it transparent and truthful, but it's still too much.'*


**Austrian Sustainability Manager**

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# The People behind IMPACTA+

9. TEAM & ECOSYSTEM PARTNERS IMPACTA+


## Core team



Sustainability  
Impact Measurement

**Josefine Schulze, MSc.**


- Managing Partner WOMENTOR & IMPACTA+
- 10 years in Social Business + Innovation + Sustainability + Startup Consulting
- Socioeconomist with a focus on impact measurement & scientific background
- Built Sustainability Strategy + impact measurement for Startup Services (Vienna Business Agency)



Diversity & Inclusion  
Product & UX

**Désirée Jonek-Lustyk, MSc.**

- Managing Partner WOMENTOR & IMPACTA+
- Consultant and Trainer for Diversity, Equity & Inclusion since 5 years
- Social Business Founder
- 10 years international experience with Design Thinking, product, UX & Business Development



Project Management  
Innovation Lead


**Olga Bratsun, MSc.**

- 10 years in impact & innovation consulting for corporates, startups and SMEs
- Project strategies & management, marketing, communications
- Founding team of tech2impact + Head of Accelerator 2021-2023


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9. TEAM & ECOSYSTEM PARTNERS IMPACTA+


## Extended team



**Mag. Winfried Moser**  
Senior Data Scientist




**Kateryna Sali, BSc.**  
Data & AI Specialist, CTO




**Christina Hosiner**  
Brand & Marketing Manager

## Experts & advisors




**Ass. Prof. Erman Acar, PhD**  
Assistant Professor (Explainable AI in Finance)  
University of Amsterdam




**Johannes Naimer-Stach**  
Eco Expert,  
Klimaschutz Akademie


### Academia & Training institutions



### User involvement



### Further partners



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# Theory of Change


10. IMPACT METRICS

**IMPACTA+**


## Our theory of change

**Impacta - Project's Theory of Change**


INPUTS	ACTIVITIES	OUTPUTS	OUTCOMES	IMPACT
<ul style="list-style-type: none"> <li>3 people in the core project team</li> <li>est. min. 3 external experts involved and multiple workshop participants</li> <li>5000+ hours invested in the project</li> <li>299.000+ EUR invested in the project</li> </ul>	<p>Details in methodology and the project planning, e.g.:</p> <ul style="list-style-type: none"> <li><b>Desk Research</b></li> <li>Interviews with potential customers (p.c.)</li> <li>Focus groups with p.c.</li> <li>Design sprint with experts and industry stakeholders</li> <li>Ideation and prototyping working sessions</li> <li>Development of custom methods, tools and processes for non-financial reporting</li> <li>Potentially, a website with project status updates, educational materials and knowledge base.</li> </ul>	<ul style="list-style-type: none"> <li># of SMEs interviewed for deeper problem definition</li> <li>Analysis of expert interviews</li> <li># of high-level concepts developed (pre-prototype)</li> <li># of feedback interviews for concept evaluation</li> <li># of SMEs approached for prototype testing</li> <li># of interactions with the tool content provided free of charge for testing and feedback</li> <li>Satisfaction of the target group</li> <li># of SMEs tested the prototype and given feedback</li> <li># of knowledge transfer sessions for testing the methods and tools</li> <li># of cross-sector collaboration sessions</li> </ul>	<ul style="list-style-type: none"> <li># of SMEs surveyed feel more informed about the upcoming regulation</li> <li># of SMEs surveyed feel better prepared to report their impact</li> <li># of SMEs start planning implementation of impact measurement processes</li> <li># of SMEs build up internal processes and know-how to measure their non-fin. impact.</li> <li># of SMEs in Austria in the targeted industries start reporting on their holistic impact.</li> <li># of project success stories documented</li> </ul>	<ul style="list-style-type: none"> <li>Increased awareness among SMEs and readiness to measure non-financial impact.</li> <li>Increased public discourse in Austria on the topic of impact and impact measurement going beyond climate impact.</li> <li>Impact-driven business is the standard and the norm.</li> <li>Society where businesses are created to 1) solve social and environmental problems and 2) contribute to solutions, operate within planetary boundaries and with respect to society.</li> </ul>




12 RESPONSIBLE CONSUMPTION AND PRODUCTION




13 CLIMATE ACTION



9 INDUSTRY INNOVATION AND INFRASTRUCTURE



17 PARTNERSHIPS FOR THE GOALS



4 QUALITY EDUCATION

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# The Timeline


6. ROADMAP & MILESTONES

**IMPACTA+**

## 2024

- IMPACTA+ team formation
- 300k Innovation Zukunft funding
- Primary user research with friendly customers + hypothesis testing
- CSR research & training (ongoing)
- Recruiting tech & UX partners (also potential CTO for 2025)
- Marc Program start
- IMPACTA+ Communication Training
- Design Sprint for 1st prototype development, feature mapping
- Business Modeling & Strategy, secure funding #2

Coming soon...




Controller Institut

January
September
December

PHASE 1: PROBLEM (01-03/24)
PHASE 2 & 3: IDEATION & CONCEPT (04-10/24)
PHASE 4: DEVELOPMENT (11/24-03/25)

## 2025

- Iterative prototype development
- Marc Program end
- Full MVP estimation
- Prototype tested & validated with user
- Funding runway ends (July)
- New funding for product development & go to market (e.g. aws preseed) (tbd)
- CTO onboarding, evtl. further resources
- Iterative MVP development
- Product beta-launch
- Prepare sales & go-to-market strategy



January
December

PHASE 4 cont.
PHASE 5: PRODUCT & SERVICE (04-7/25)
PHASE X: ACCORDING TO NEW FUNDING

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