Abstract

A fundamental change in the publication of sustainability data was caused by the CSRD directive which clearly defines the data that companies need to report. This, however, brought changes that are also an opportunity for strategic communication of most companies. Therefore, this thesis is dedicated to analyze the level of integration of ESG reporting into internal communication strategies through in-depth interviews with experts from consulting companies and with representatives of companies affected by ESG reporting. According to the findings, ESG reporting currently does not form a separate part of the internal communication strategy of companies, but its topics are usually covered by the sustainability, which already has its place in the communication strategy of companies. The thesis also proposes recommendations that suggest how to effectively integrate ESG reporting into the internal communication strategy. The following key areas were identified – company management as the basic pillar of ESG reporting, employee segmentation and individualization of information according to their need, choice of understandable language, increasing employee engagement, setting a clear common vision and, last but not least, introducing internal ambassadors for the idea of sustainability and ESG. Based on the new proposal of changes, which also includes a postponement of this obligation, companies are not exposed to such time pressure as originally expected, which will give them more room to focus on deeper integration of ESG reporting into the internal communication strategy, which can significantly contribute to its quality.