IMPACTOS WHITEPAPER 01

Many sources. One defensible answer.

For sustainability, social value and reporting teams

THE NEW BASELINE

Accounting for non-financial data

How leading organisations turn non-financial data into **competitive advantage**.

PUBLISHED BY

ImpactOS

First published February 2025 · This edition August 2026

01 / EXECUTIVE SUMMARY

Impact claims are now expected to be evidenced with the same discipline as financial reporting.

Stakeholders now expect social value, sustainability and broader impact claims to be evidenced with the same discipline as financial reporting: consistent definitions, traceable source data, repeatable methods and confidence under scrutiny.

Yet most organisations still manage non-financial data as an afterthought: spreadsheets, PDFs, policy stacks, supplier portals, HR systems and third-party tools stitched together manually at the point of reporting. The result is slow responses, inconsistent answers, growing compliance risk and missed commercial opportunities.

ImpactOS exists to close that gap.

ImpactOS is an accounting-grade evidence layer for non-financial data: a universal translation engine that connects to the data you already have, standardises it and maps it into whichever framework a stakeholder requires (global, national, sector-specific or internal) while maintaining a clear line of sight back to source.

Crucially, ImpactOS is built for a world where standards keep moving. Whether it is the UK's procurement standard PPN 002, the UN SDGs or unique internal and industry frameworks, and the ongoing evolution of these as requirements change, ImpactOS helps organisations regenerate outputs when standards update, without rebuilding the reporting machine every time.

The platform operates as a closed loop:

- **Report:** turn scattered data into stakeholder-ready outputs.
- **Commit:** convert reporting into trackable commitments with ownership and timelines.
- **Deliver:** engage the workforce to fulfil commitments and evidence outcomes continuously.

02 / THE NEW BASELINE

The baseline has moved from impact prose to impact proof.

For decades, organisations have built financial reporting into a discipline: tight reporting cycles, disciplined controls, clear accountabilities and numbers that can stand up in the room.

Impact reporting is now being pulled into that same arena.

Boards, investors, customers and regulators increasingly want clarity on what an organisation delivers (and what it risks), expressed in recognised framework language and backed by evidence. Procurement teams want commitments they can score and delivery they can monitor. Investors want comparable, reliable data they can trust.

> If you cannot evidence your claims quickly and consistently, across whichever framework your stakeholder cares about, you lose time, credibility and commercial advantage.

03 / THE HIDDEN COST

Uncertainty shows up as commercial drag, compliance risk, strategy delay and cost inflation.

A common reality looks like this:

- **The metrics live everywhere:** HR, payroll, procurement, carbon tools, EAPs, learning systems, supplier ratings, charity platforms, engagement surveys, plus spreadsheets.
- **Much of the "evidence" is unstructured:** PDFs, policies, project write-ups, meeting notes, supplier statements.
- **Reporting is not one standard:** it is multiple standards, overlapping, changing and sometimes contradictory.
- **The work is manual:** copy, paste, reconcile, interpret, rewrite, repeat.

The costs show up in four places:

- **Commercial drag.** Tender responses slow down. Partner requests create firefighting. Opportunities are missed because teams cannot assemble credible evidence in time.

- **Compliance and reputational risk.** Manual conversion introduces inconsistency, gaps and errors, especially when standards update and nobody can confidently explain what changed, why and where it impacts outputs.
- **Strategy delay.** Leaders cannot get a clear, current view of performance, so decisions get made on partial data or narrative guesswork.
- **Cost inflation.** Consultants get hired to do what should be operational capability, and the same work is paid for again next cycle because the core issues are unlikely to be addressed.

This burden has a name: **Evidence Debt**, the compounding cost of proving non-financial performance the hard way. Our whitepaper *Evidence Debt* examines it in depth, with a maturity model and a 90-day plan for reducing it.

04 / STANDARDS VOLATILITY

What organisations underestimate is not more reporting. It is more change.

One of the biggest shifts most organisations are underestimating is not "more reporting"; it is more change. Standards volatility is the new compliance risk.

The same underlying data now needs to be translated into multiple "languages": the ISSB's IFRS S1 and S2, CSRD, procurement models, buyer-specific scoring, internal scorecards, UN-aligned structures and industry frameworks. Those languages evolve.

Most organisations respond by rebuilding spreadsheets, rewriting narratives and re-briefing consultants every time a requirement shifts, which increases cost, delays delivery and amplifies the risk of contradictions across reports.

ImpactOS is built for this reality:

- **Framework versioning:** mappings are stored by framework and version or date.
- **Regenerate-on-change:** when a standard updates, outputs can be re-issued from the same source of truth.
- **Delta visibility:** show what changed, where it changed and how it impacts each output.

- **Lineage by default:** every metric and statement remains traceable back to source data, systems and their owners.

05 / WHAT IMPACTOS IS

ImpactOS is a translation engine across your existing systems, not another reporting tool to maintain.

ImpactOS eliminates complexity by acting as a translation engine across your existing systems rather than another reporting tool you have to maintain. At its core, ImpactOS:

- Ingests scattered, unstructured data from wherever it lives.
- Cleans and standardises it into a consistent internal model.
- Maps it into whichever framework a stakeholder requires: global, national, sector or internal.
- Preserves lineage so every output can be defended under scrutiny.
- Enables rapid answering in plain language for tenders, reports and audits.

The result: stakeholder-ready evidence for regulators, clients, investors, boards and employees, available when you need it, without weeks of manual reconciliation.

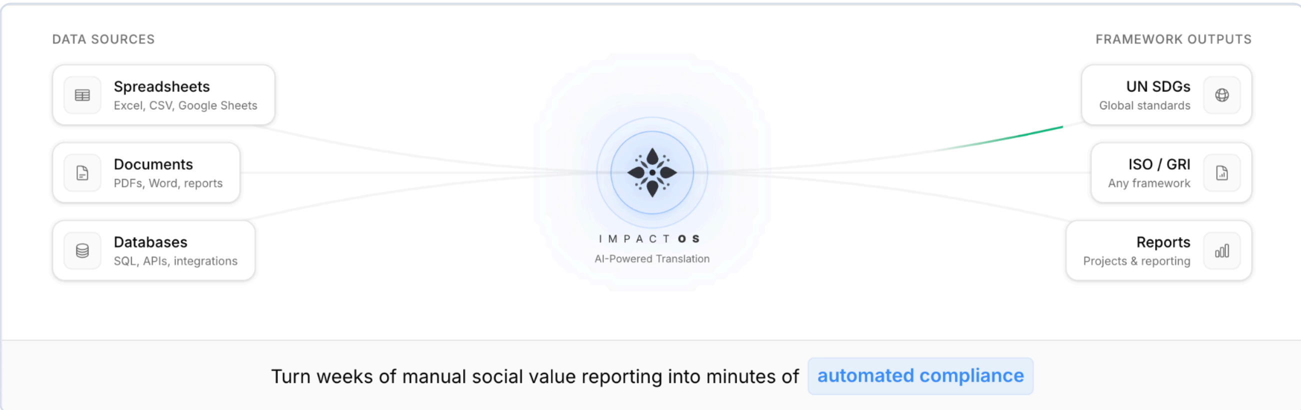

Figure 1: from any data to any framework, the ImpactOS engine.

06 / THE IMPACTOS LOOP

The loop turns evidence into action: Report, Commit, Deliver.

ImpactOS is not just a reporting workflow. It is a closed loop for turning evidence into action.

Report. Transform scattered sources into coherent, stakeholder-ready outputs (tender responses, board packs, investor updates, annual impact reporting and compliance-aligned disclosures) all built from the same underlying dataset.

Commit. Convert reporting into trackable commitments: clear owners, timelines, metrics and evidence requirements. This is especially critical in procurement and client delivery, where the hardest part is rarely writing the promise: it is proving delivery over the life of a contract.

Deliver. Engage the workforce to fulfil commitments and evidence outcomes continuously. This closes the loop between what you say and what you do, and makes impact visible internally and externally.

07 / WHERE IT CREATES ADVANTAGE

ImpactOS typically delivers value in four high-pressure areas.

A) Procurement and tenders

Faster, consistent tender answers mapped to required models and buyer formats, with reduced manual effort and rework across frameworks and geographies. Stronger evidence chains that increase confidence during evaluation and post-award delivery monitoring, while minimising risks such as clawback and reputational damage.

B) Investor and board reporting

A single source of truth across ESG, impact, carbon and social value datasets. Repeatable reporting packs that can be generated on demand, and less reliance on consultant-driven reporting cycles.

C) Professional services enablement

For law firms, advisors, bid teams and consultants: ImpactOS becomes the engine that turns client data into framework-ready outputs quickly, without building bespoke spreadsheet machines for every engagement.

D) Delivery assurance and contract lifecycle evidence

Move from "we promised" to "we delivered", with measurable outcomes, ownership and continuously updated evidence.

08 / IMPLEMENTATION

Implementation is low-friction by design: start with what you already have.

ImpactOS is designed to avoid the risks of "big bang" ESG data programmes.

1. **Start with what you already have.** Spreadsheets and PDFs are not embarrassing; they are reality. ImpactOS ingests them and makes them usable.
2. **Prioritise the highest-value output:** often tender readiness, a regulated disclosure pack, an annual impact report or a board scorecard.
3. **Layer in systems over time.** HR, payroll, supply chain, carbon, charity, learning: integrate progressively as value is proven.
4. **Keep the loop closed.** Reporting without delivery becomes theatre. Delivery without evidence stays invisible. ImpactOS links the two.

> Most platforms need clean data. ImpactOS takes it as it comes.

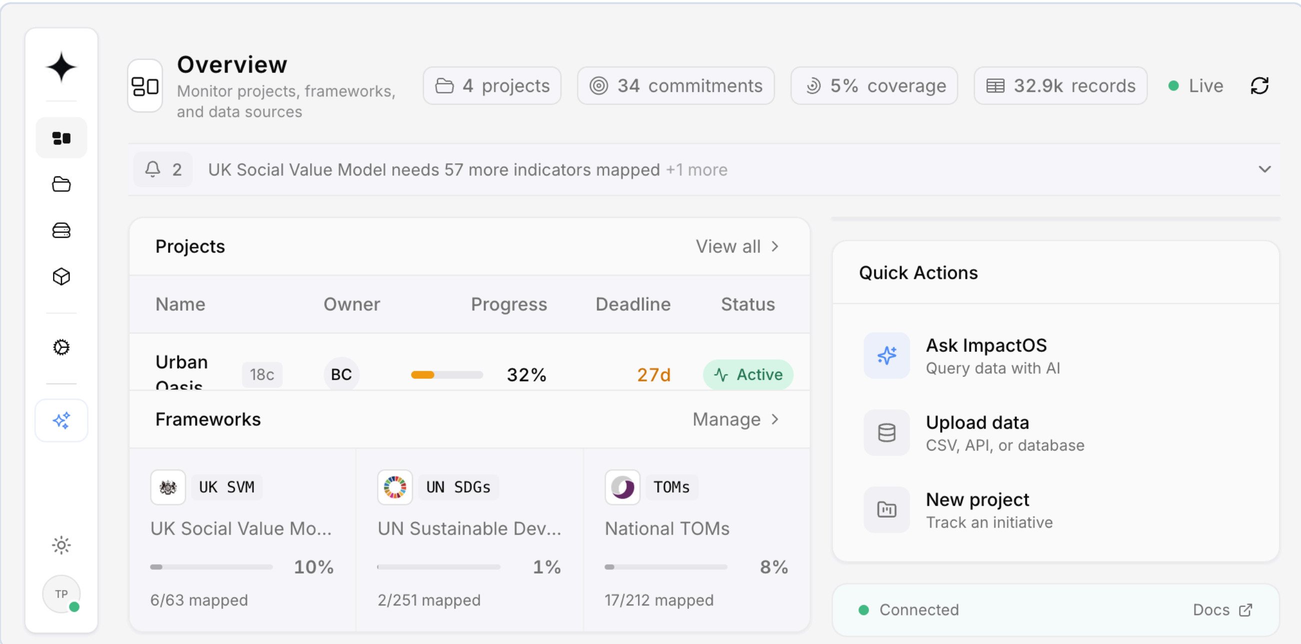

Figure 2: start fast. Upload data via CSV, PDF and XLS and automatically map to frameworks.

09 / TRUST AND SECURITY

ImpactOS is designed for evidence you can stand behind.

- **Auditability and lineage:** trace every metric and statement back to source systems and artefacts.
- **Enterprise-ready controls:** built for scrutiny from security, procurement and assurance teams.
- **Security posture:** SOC 2 Type 2 certified, ISO 27001 and 42001 compliant, GDPR aligned, with deployment options to meet customer requirements (regionalised cloud or customer environments where needed).

10 / WHY NOW

Advantage belongs to organisations that can prove their impact with the confidence of their financials.

The organisations winning today are not the ones with the best intentions. They are the ones who can demonstrate their value clearly, credibly and quickly, and keep that evidence current as standards evolve.

Over the next decade, competitive advantage will increasingly belong to organisations that can articulate their impact with the same confidence they articulate their financials, and prove it continuously, not annually.

ImpactOS is built to be that capability: the evidence layer that turns messy, scattered non-financial data into auditable, stakeholder-ready outputs, across any framework, for any partner and any reporting standard.

The platform is in use with customers ranging from multi-billion to single-million-pound organisations, across corporate disclosure and public sector social value delivery.

11 / NEXT STEPS

The fastest way to test ImpactOS is a short proof project on your own artefacts.

The fastest way to pressure-test ImpactOS is a short proof project using your existing artefacts and datasets, so you can see the translation quality, lineage and output credibility against a real-world need: tenders, investor or board reporting, regulated disclosures or internal scorecards.

Ready to pressure-test ImpactOS?

james@impactos.tech · www.impactos.tech

ImpactOS whitepaper 01 · Accounting for non-financial data · First published February 2025, this edition August 2026 · impactos.tech