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From measurement to accountability: why CSRD without operational IT metrics is structurally inadequate

Since the announcement of CSRD, an industry has emerged around reporting tooling, ESG dashboards and assurance processes. In many organizations, the reflex is the same: "what data do we need to provide?" instead of "what system behavior do we need to understand?"

This is problematic, especially in IT-intensive sectors. CSRD is not an extension of financial reporting, but an **administrative recalibration**: organizations must show that they understand, manage and improve their impact. This is not possible with indicators that are unrelated to the operation.

Energy without functionality is meaningless

In CSRD, energy is not a goal variable, but a derivative. It is not about kilowatt hours in itself, but about what is achieved with them. In IT environments, this link is almost always missing.

Data centers know:

- how much energy they buy
- how much energy they use
- how efficient their infrastructure is

But they often don't know:

- how much IT capacity remains structurally unused
- which part of the energy consumption does not produce functional output
- where waste arises from design choices

This creates a fundamental disconnect between energy figures and digital value creation.

PUE as an example of contextless measurement

PUE is symptomatic of this problem. As an infrastructure metric, PUE is valuable. As a sustainability metric, it is misleading. Yet, in CSRD contexts, PUE is implicitly used as an indicator of "good behavior."

This leads to absurd situations:

- a data center with 30 – 40% server utilization and an excellent PUE scores "good"
- A data center with higher utilization but less optimal cooling scores "worse"

From a system logic point of view, this is untenable.

CSRD and the requirement for demonstrable improvement

ESRS E1 requires organizations to not only report, but also show:

- what measures they are taking
- Why these measures are having an effect
- How improvements are measured

Without operational IT metrics, this is impossible. Improvement cannot be demonstrated if:

- baseline missing
- causality is lacking
- Lack of reproducibility

CSRD thus implicitly forces better operational measurement methods — even though the guideline does not explicitly mention them.

IT 5IT efficiency as missing switching efficiency as a missing link

IT efficiency is not a self-evident metric. Performance, availability and scalability were dominant for decades. Energy was secondary. That is now changing.
Metrics such as the Server Idle Coefficient reveal what was previously hidden: structural inefficiency that does not stem from failure, but from design.
This is where the debate shifts:

- From guilt to insight
- From optimization to system design
- From compliance to control

Standardization: why individual definitions fail

Without standardization, freedom of interpretation arises. Every organization defines "efficient" differently. This undermines comparability and trust.
The Save Energy Foundation addresses this by structuring measurement principles, not by introducing new physics. The goal is not to be right, but to make comparability possible.

From metric to governance

A metric without governance is a spreadsheet. CSRD requires metrics that:

- be consistently applicable
- be verifiable
- be auditable

This makes IT efficiency an administrative issue.

Operationalization through integration

Without tooling, standardization remains academic. **Zirrow** connects IT behavior, energy consumption, and cooling into one controllable reality. This creates a direct line from operation to accountability.

Conclusion

CSRD fails not because the rules are bad, but because the underlying operational language is missing. If you take CSRD seriously, you need to make IT efficiency measurable — not after the fact, but structurally.