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AI & DATA 4 Sustainability - What's possible?

Rainhard Fuchs & Simon Hell

Global GDP impact by effect of AI

Legend: Labour productivity · Quality · Time Saved

Y-axis: $1,750b, $1,500b, $1,250b, $1,000b, $750b, $500b, $250b

X-axis: 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030

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80%

of AI related GDP gains relate to

LABOR PRODUCTIVITY

and

QUALITY

Source: PwC

In Sachen Nachhaltigkeit gebe es aus Brüssel beispielsweise 36.000 Seiten an Richtlinien und Verordnungen. Es sei ein „Mega-Aufwand", diese innerhalb eines Unternehmens auch anzuwenden. „Das kostet nicht nur Zeit, sondern auch Geld und nimmt die Energie für unternehmerisches Handeln", so Löger. Allein 50 Mio. Euro würde die **VIG** für ihre Nachhaltigkeitsberichterstattung in der gesamten Gruppe aufwenden müssen.

AI will create new opportunities, ESG teams must adapt

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Old world

CSO
Head of ...
Subject Matter Specialists ...
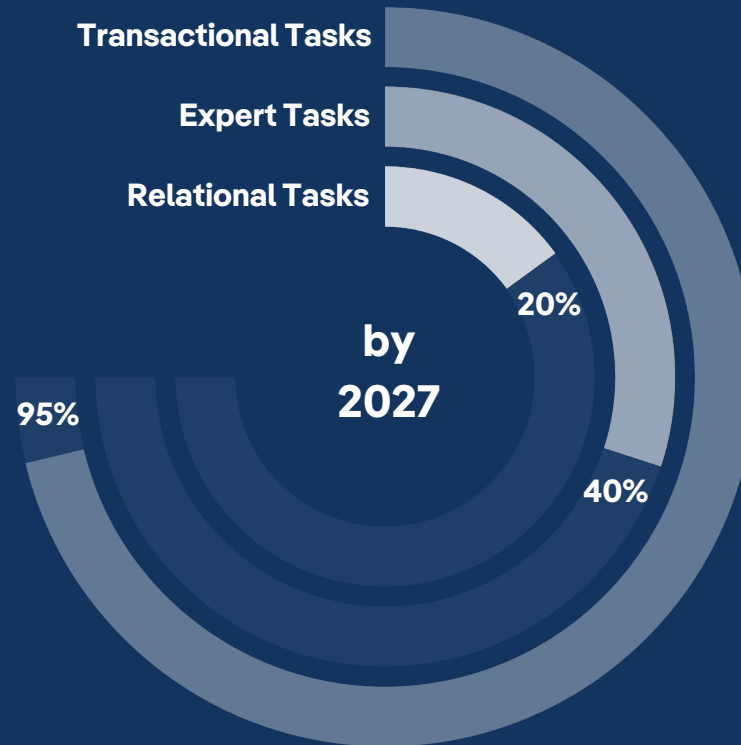Managers ...
Associates ...
Interns ...

New world

CSO

Head of ...

Project leaders / Impact specialists

10+ AI Co-Workers

Heavy prioritization and still too few
people to get most basic tasks done

Leveraging AI to free ESG resources
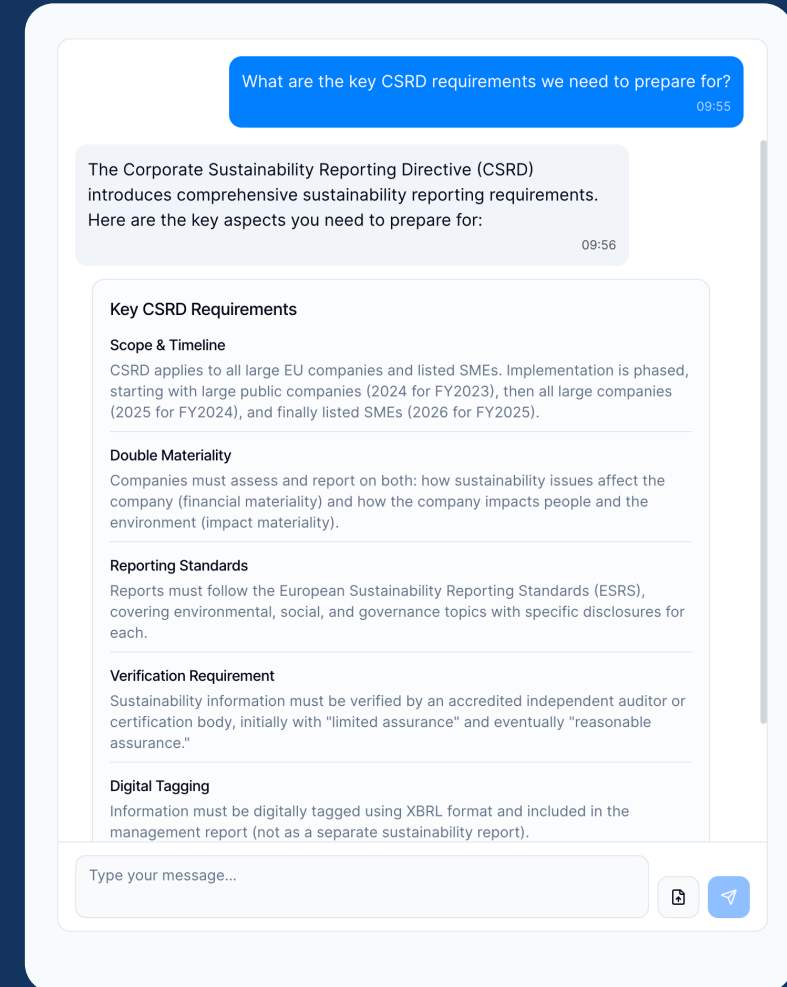and achieve real progress

The AI disruption is evolving rapidly, taking over more and more complex tasks

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Transactional Tasks

Expert Tasks

Relational Tasks

20%

40%

95%

by 2027

Substitution / Augmentation by AI per Task

Yesterday: AI Chats

- **Small Tasks** like Text-Drafts, brainstorming ideas, or asking questions
- **Little Context** needed to start using AI Chat
- **No need** to pre-train by experts (Can use Chat-GPT or other AI Chat providers)
- **CAUTION: For more complex tasks you really need to know how to work with AI, or ...**

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What are the key CSRD requirements we need to prepare for?
09:55

The Corporate Sustainability Reporting Directive (CSRD) introduces comprehensive sustainability reporting requirements. Here are the key aspects you need to prepare for:
09:56

Key CSRD Requirements

Scope & Timeline
CSRD applies to all large EU companies and listed SMEs. Implementation is phased, starting with large public companies (2024 for FY2023), then all large companies (2025 for FY2024), and finally listed SMEs (2026 for FY2025).

Double Materiality
Companies must assess and report on both: how sustainability issues affect the company (financial materiality) and how the company impacts people and the environment (impact materiality).

Reporting Standards
Reports must follow the European Sustainability Reporting Standards (ESRS), covering environmental, social, and governance topics with specific disclosures for each.

Verification Requirement
Sustainability information must be verified by an accredited independent auditor or certification body, initially with "limited assurance" and eventually "reasonable assurance."

Digital Tagging
Information must be digitally tagged using XBRL format and included in the management report (not as a separate sustainability report).

Type your message...

Today: AI Agents

- **Expert-Tasks** like ESG conform Writing, Analysis of Data, or Research
- **Training** by Experts necessary to ensure Quality
- **Use-Case specific** data as Context
- The right **Company-specific** data

Today: AI Agents

Writing and Improving CSRD Reports

- Gap Analysis of Inventory Report
- Writing Data Points and DRs
- Benchmarking with other CSRD reports
- Automated editing

Ecovadis Rating Automation and Improvement

- Automatically fill out the questionnaire
- Answers Assessment
- Concrete improvement roadmap

Automate ESG customer inquiries

- Upload of individual customer questionnaires
- Automated responses
- Automated follow-up in the team

Let's use AI to make room for real Impact!

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SELECTION OF CLIENTS