

Sustainerv Webinar 2025



Welcome to the Next Level – Efficient Sustainability Reporting with AI



27. August 2025



11:00-12:00 (CET)



Online Webinar

In Collaboration with



Dr. Bernd Kasemir



Managing Partner
Sustainerv

Jerome Cloetens



CEO
Palau

Maria Tymtsias



Head Of Sustainability
Palau

Barbara Zäch



Co-CEO
Center for Corporate
Reporting (CCR)



What you can expect:

Clear guidance on how you can use

Human Expertise and AI Skills

together for effective sustainability reporting.



Agenda

- 1. Brief Introduction**
- 2. Purpose and Process of Sustainability Reporting**
- 3. Concept and Framework Alignment**
- 4. Information and Data Collection**

- 5. Report Development and Finalization**
- 6. Human-AI Complementarity**
- 7. Final Q&A**



01

Your Guides to a Successful Human-AI Partnership



Three Partners Shaping the Future of Sustainability Reporting



Sustainerv is a global, **technology-enabled management consultancy** that helps you integrate sustainability into your **strategies** and **operations** and to **communicate credibly** to your customers, shareholders and other stakeholders.



Palau provides a **flexible, AI-enabled platform** and community-built workflows for **materiality assessment** and **sustainability reporting** that allows professionals to start anywhere and build their way.



The **Center for Corporate Reporting (CCR)** is a center of excellence for corporate reporting in Switzerland, Germany and Austria. As part of its engagement in promoting **networking among peers and experts**, the CCR has agreed to moderate this webinar.

Sustainerv and Palau have partnered up to advance sustainability strategy and reporting through Artificial Intelligence.
By combining human and AI capabilities, we help clients increase the efficiency and quality of their ESG disclosure and reporting processes.



02

Purpose and Process of Sustainability Reporting



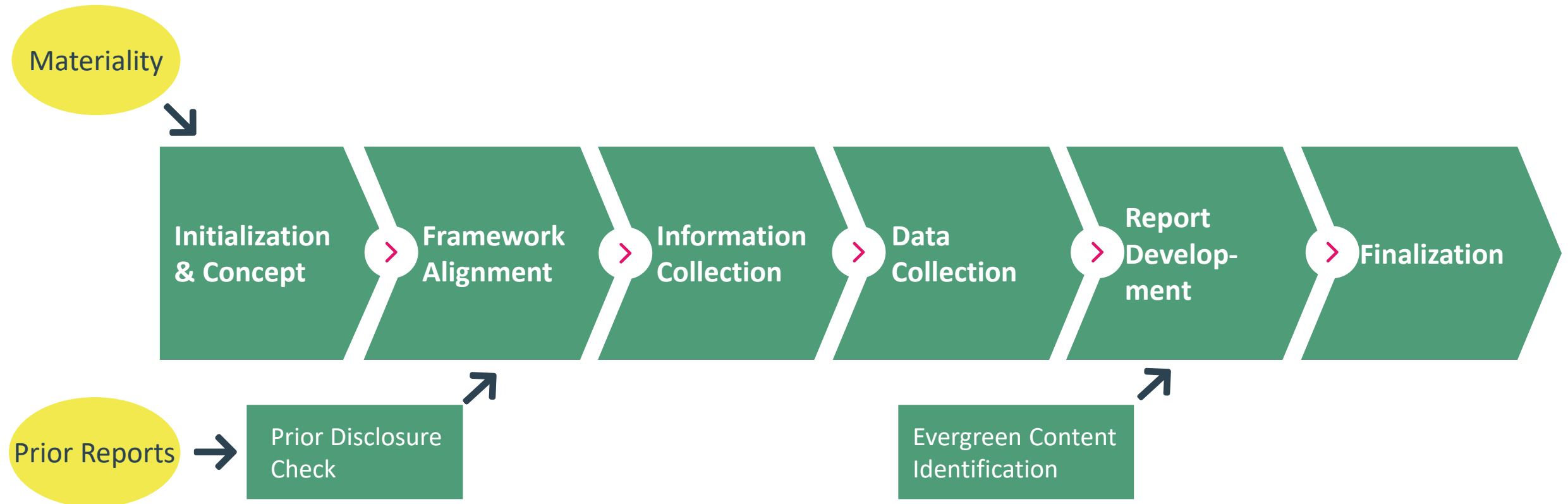
Purpose: Sustainability Reporting Can Help You



- Meet regulatory and contractual requirements
- Respond to investor and client expectations
- Proactively communicate impact and progress
- Build external stakeholder trust
- Support internal alignment and decision-making



Sustainserv Process: How to Build Your Report?



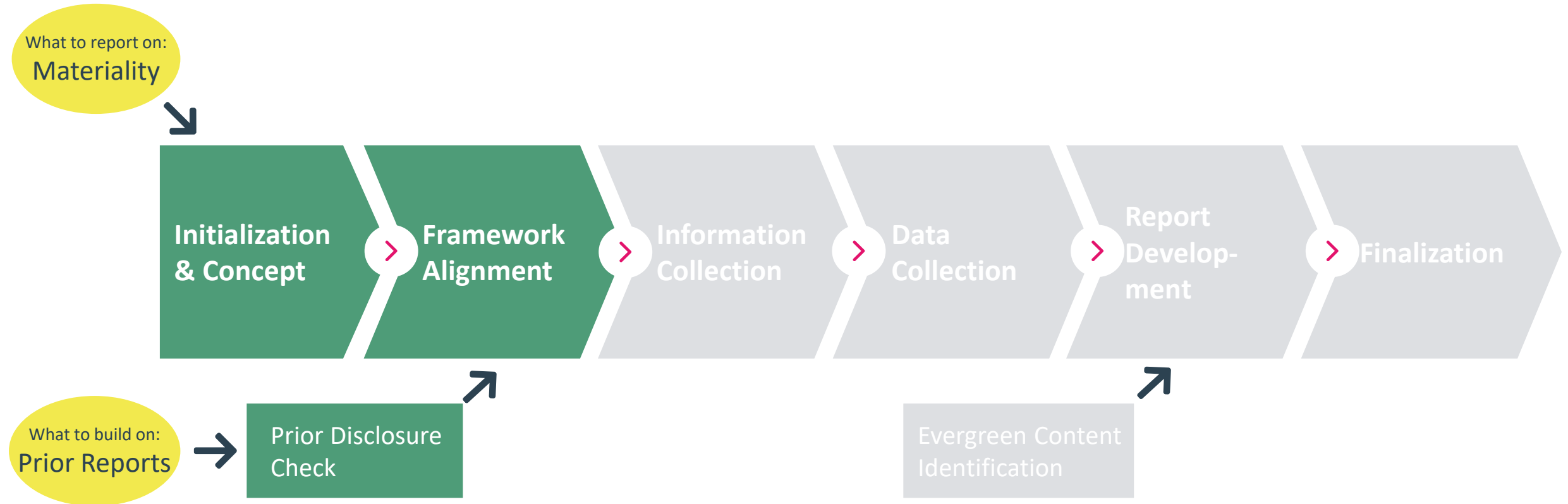


03

Concept and Framework Alignment



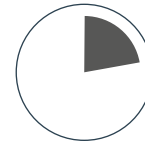
Workflow Steps for Planning and Shaping



Sustainability Reporting Can Help You



- Meet regulatory and contractual requirements
- Respond to investor and client expectations
- Proactively communicate impact and progress
- Build stakeholder trust
- Support internal alignment and decision-making



own fingerprint



Your own Fingerprint

The right mix between those depends crucially on your own business and its context and relationships.

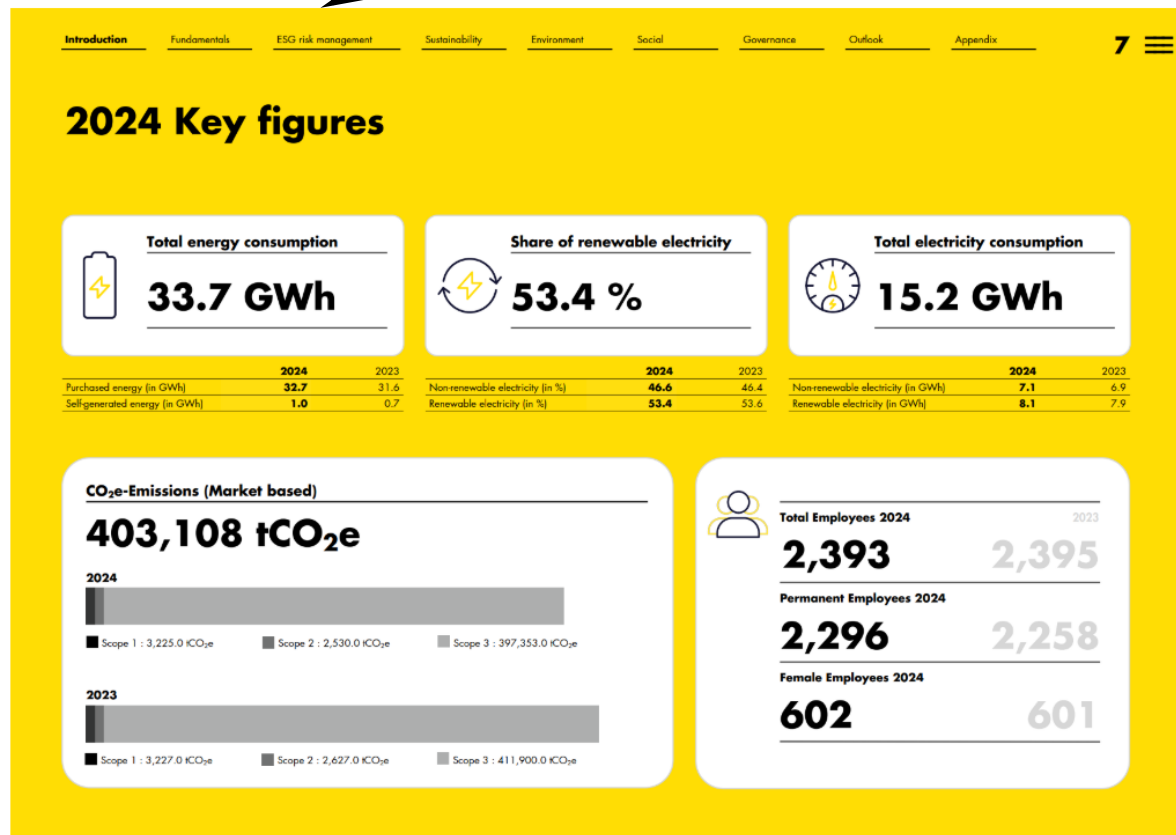


For inspiration from more than 400 reports developed with our clients: [Sustainability reports](#) and [case studies](#).

Example: Interroll Sustainability Report



ESG risk management



Case study on Interroll Sustainability Reporting

Concept choices include:

- Free-standing sustainability report
- **Backstage Preparation**
ESRS DMA conducted, selected ESRS information collected
- **Centerstage Presentation**
Established GRI standard used to meet Swiss regulatory requirements

Example: LLB Annual Report



Sustainability statement

86	General information
106	Economic role and regional employer
	Environmental information
114	Climate change mitigation
132	EU Taxonomy
	Social information
136	Diversity and equal opportunities
	Governance information
149	Corporate governance and integrity
155	Report of the statutory auditor
	Appendices to the Sustainability Statement
276	ESRS index
279	TCFD reference table
280	Detailed EU Taxonomy disclosure
304	Detailed EU Taxonomy disclosure (nuclear energy and fossil gas)

Case study on Liechtensteinische Landesbank (LLB) Annual Reporting

Concept choices include:

- Integral part of annual report
- First ESRS report
- «Economic role and regional employer» highlighted aligned with interests of main shareholder, Principality of Liechtenstein

How AI and Human Skills Can Complement each other for Concept Development



Personal discussions in project team on right mix of intended purposes, report structure and tonality

- Documents such as purpose statement and tone of voice guidance can be included in prompting, with **AI generating inputs for discussion**

Identifying, digesting, and taking inspiration from **benchmark reports**

- Document overview and summary can be prepared with significant AI support
- Judgement calls on what works best for company to be discussed in project team

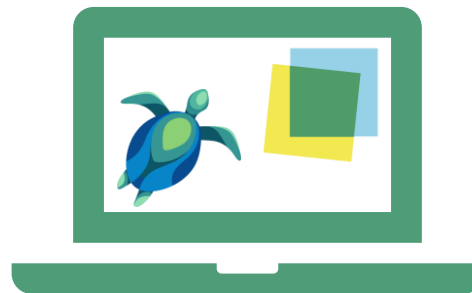
AI and Human Roles in Framework Alignment



Prior Disclosure Check and Framework Alignment can be **to a large extent automated**

- Easier if company has prior reports that cover significant parts of required content
- If prior information is dispersed in diverse formats (website, investor presentations, etc.), more human guidance on weighing is needed

AI Platform
Demonstration



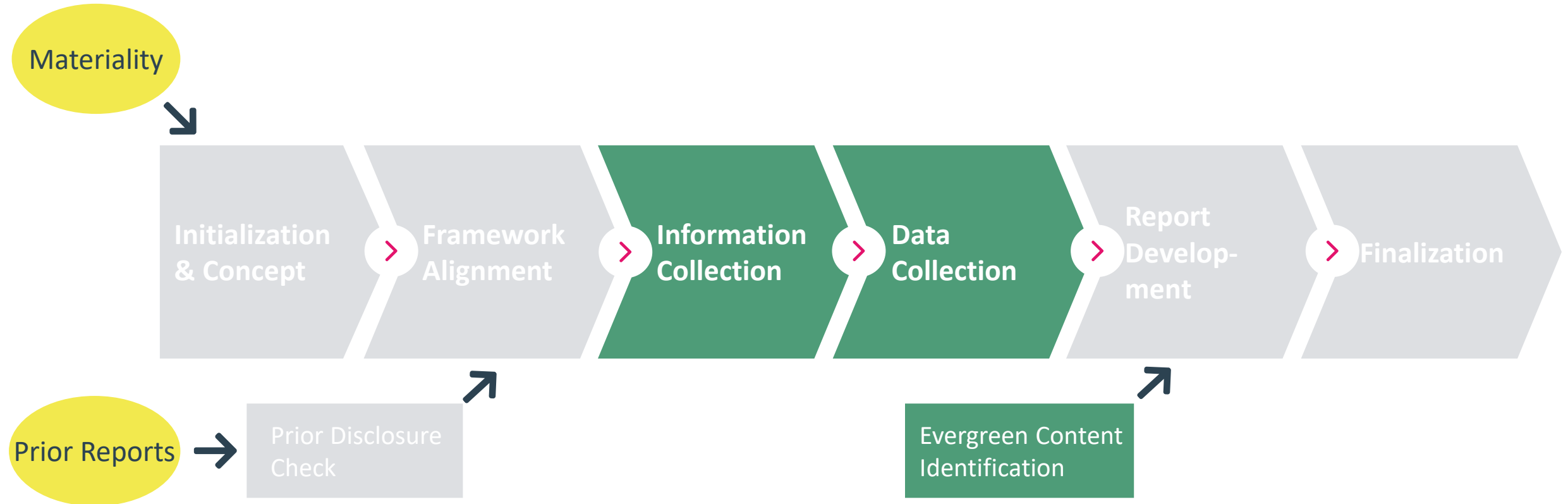


04

Information and Data Collection



Workflow Steps for Collecting Content



How AI and Human Skills can complement each other for Information Collection



Requests for (qualitative) information efficient through AI-enabled online reporting platform

- Contents required by standards (e.g. ESRS, GRI) accessible for easy reference in information boxes
- **Added guidance** on what these mean in practice very helpful, can be made accessible in platform
- Topic owner **responses** (bullet points, paragraphs, documents) **checked by AI** for standards coverage
- Human checks needed for quality control and to ensure collection of well-balanced content

Information Collection



Disclosure Requirement E1-1 – Transition plan for climate change mitigation

14. The undertaking shall disclose its **transition plan for climate change mitigation**³⁵.
15. The objective of this Disclosure Requirement is to enable an understanding of the undertaking's past, current, and future mitigation efforts to ensure that its strategy and **business model** are compatible with the transition to a sustainable economy, and with the limiting of global warming to 1.5 °C in line with the Paris Agreement and with the objective of achieving climate neutrality by 2050 and, where relevant, the undertaking's exposure to coal, oil and gas-related activities.
16. The information required by paragraph 14 shall include:
 - (a) by reference to **GHG emission reduction targets** (as required by Disclosure Requirement E1-4), an explanation of how the undertaking's targets are compatible with the limiting of global warming to 1.5°C in line with the Paris Agreement;
 - (b) by reference to GHG emission reduction targets (as required by Disclosure Requirement E1-3), an explanation of the **decarbonisation levers** identified, and key actions planned, including changes in the undertaking's product and service portfolio and the adoption of new technologies in its own operations, or the upstream and/or downstream value chain;
 - (c) by reference to the **climate change mitigation actions** (as required by Disclosure Requirement E1-3), an explanation and quantification of the undertaking's investments and funding supporting the implementation of its **transition plan**, with a reference to the key performance indicators of taxonomy-aligned CapEx, and where relevant the CapEx plans, that the undertaking discloses in accordance with Commission Delegated Regulation (EU) 2021/2178;
 - (d) a qualitative assessment of the potential **locked-in GHG emissions** from the undertaking's key assets and products. This shall include an explanation of if and how these **emissions** may jeopardise the achievement of the undertaking's **GHG emission reduction targets** and drive **transition risk**, and if applicable, an explanation of the undertaking's plans to manage its GHG-intensive and energy-intensive assets and products;
 - (e) for undertakings with economic activities that are covered by delegated regulations on climate adaptation or mitigation under the Taxonomy Regulation, an explanation of any objective or plans (CapEx, CapEx plans, OpEx) that the undertaking has for aligning its economic activities (revenues, CapEx, OpEx) with the criteria established in Commission Delegated Regulation 2021/2139³⁶;
 - (f) if applicable, a disclosure of significant CapEx amounts invested during the reporting period related to coal, oil and gas-related economic activities;³⁷
 - (g) a disclosure on whether or not the undertaking is excluded from the EU Paris-aligned Benchmarks;³⁸
 - (h) an explanation of how the **transition plan** is embedded in and aligned with the undertaking's overall business strategy and financial planning;
 - (i) whether the transition plan is approved by the **administrative, management and supervisory bodies**; and
 - (j) an explanation of the undertaking's progress in implementing the transition plan.
17. In case the undertaking does not have a **transition plan** in place, it shall indicate whether and, if so, when it will adopt a transition plan.

Disclosure Requirement E1-1 – Transition plan for climate change mitigation

((The undertaking shall disclose its transition plan for climate change mitigation))

Question (17):

- Has ((client)) implemented a transition plan?

Answer:

Follow-up, if response is «no»:

Question (17):

- Does ((client)) plan to set up such a transition plan?
- If yes, until when?

Answer:

Follow-up, if response is «yes»:

Question (16h, i):

- a) How is the transition plan embedded in and aligned with ((client's)) overall business strategy?
- b) Has the transition plan been approved by the administrative, management, and supervisory bodies?

Answer:

Question (16a): How are the ((client's)) targets aligned with the Paris Agreement (limiting global warming to 1.5°C)? Please include the GHG emissions reduction targets (see disclosure requirement E1-4)

Answer:

Question (16b):

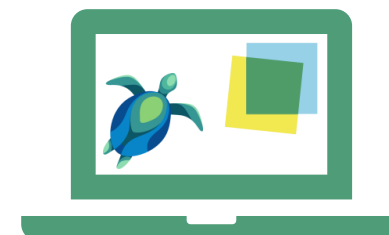
- a) What 'decarbonisation lever' has ((client)) identified?
 - b) What are the key planned actions in this context?
- Please include, where applicable, potential changes to the product and service portfolio and the introduction of new technologies. Also refer to the GHG emissions reduction targets (see disclosure requirement E1-4) and climate protection measures (see disclosure requirement E1-3).

Answer:

Question (16c):

- a) Please explain and quantify the investments and financial resources ((client)) is allocating to support the implementation of the transition plan.
- b) In doing so, please also include the climate protection measures (see disclosure requirement E1-3) and refer to the key performance indicators for taxonomy-aligned

AI Platform Demonstration



How AI and Human Skills can complement each other for Data Collection



Format of requests for (quantitative) Data **depends on existing and intended infrastructure**

- Often collected and managed in topic-specific engineering data platforms (environmental data, HR data, ...). Convenient and secure ways of **feeding this data** into a report development platform are important
- **API-interfaces** and **AI-supported pre-selection from a data dump** of available data is rapidly being extended

Evergreen Content Identification



Qualitative, and sometimes quantitative content that is **most probably stable** for a few annual reporting cycles

- Legal form and headquarter of the business
- Organizational set-up, high-level governance and management structures
- Main products/services line
- Labeling and managing this type of content separately can help save time and effort in subsequent reporting cycles

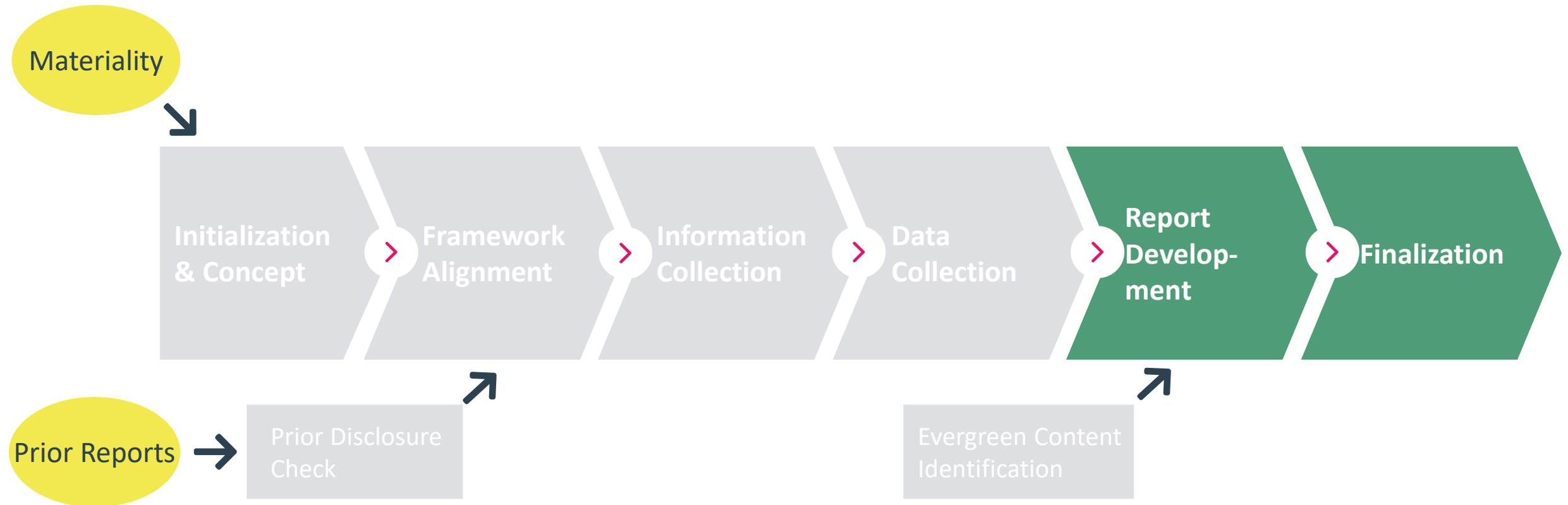


05

Workflow Steps for Report Development and Finalization



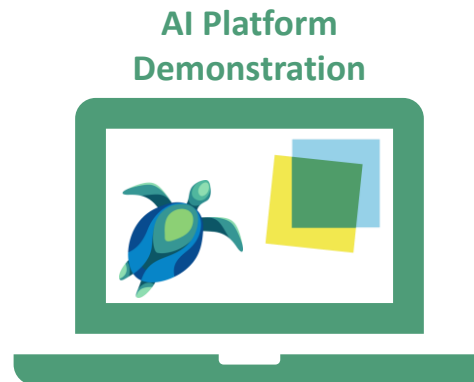
Workflow Steps for Creating Report



How AI and Human Skills Can Mix for Report Development and Finalization



- Material collected (bullet points, rough texts, supporting documents) can be fleshed out including AI-support into first section/chapter drafts
- Human checks, re-prompting and/or re-writing important for quality control and a compelling narrative





06

Summary on Human-AI Complementarity



High Expectations on Speed of Improvement



Excel/Word



1 week ago

**Smart Tools +
Conversational AI**



Yesterday

AI Agents



Tomorrow

Overview of the New Level of Reporting with AI



	Excel/Word	Smart Tools + Conversational AI	AI Agents
Double Materiality Assessment	<ul style="list-style-type: none"> Prepare stakeholder lists and scoring in Excel Collect responses via email/forms and consolidate manually Calculate materiality thresholds with formulas Map results to standards disclosures manually 	<ul style="list-style-type: none"> Configure thresholds and scoring logic in minutes Topics automatically mapped to standards disclosures Irrelevant disclosures are filtered out 	<ul style="list-style-type: none"> You tell the agent: “Run a research and score impacts using our thresholds.” Agent designs research, collects responses, calculates scores, and maps to disclosures. Your task: Validate key results and approve material topics.
Scoping & Planning	<ul style="list-style-type: none"> Interpret reporting standards applicability manually. Build checklist from scratch Define reporting timeline and assign roles by email & excel 	<ul style="list-style-type: none"> Built-in reporting standards applicability check Pre-loaded standards framework and templates Roles and timelines assigned in-platform 	<ul style="list-style-type: none"> You tell the agent: “Check if we fall under, e.g., CSRD and set up the checklist.” Agent sets scope, loads standards framework, and assigns draft roles automatically. Your task: Review and confirm settings.
Information & Data Collection	<ul style="list-style-type: none"> Identify information and data owners and request inputs via email Gather scattered files (HR, finance, operations) Consolidate and clean data manually Check quality of collection, read documentation manually 	<ul style="list-style-type: none"> Assign owners to each data point in the platform Real-time status tracking and automatic reminders Upload files or tables; AI extracts and fills disclosures 	<ul style="list-style-type: none"> You tell the agent: “Request missing data from finance, HR, and operations.” Agent sends assignments, tracks status, and fills disclosures using uploaded files or public info. Your task: Approve completed information and data or flag corrections.
Narrative & Disclosure Drafting	<ul style="list-style-type: none"> Write narratives in Word or Excel, align with standards DRs manually Copy-paste metrics and graphs into report Multiple review rounds, prone to version chaos 	<ul style="list-style-type: none"> AI agents draft narratives and simplify legal text Sync narratives with data points into sustainability statement Export in standards format or XBRL-ready draft 	<ul style="list-style-type: none"> You tell the agent: “Prepare first draft of sustainability statement based on current data.” Agent generates narratives, simplifies legal text, and ensures standards alignment. Your task: Edit tone or style, check and approve final version.
Review & Audit Preparation	<ul style="list-style-type: none"> Collect evidence in folders, link manually to disclosures Prepare audit-ready exports by hand 	<ul style="list-style-type: none"> Audit trail auto-recorded for every disclosure One-click export (Excel, XBRL, or sustainability statement) 	<ul style="list-style-type: none"> You tell the agent: “Prepare audit pack and export XBRL + sustainability statement.” Agent compiles audit trail, links evidence, and creates final exports. Your task: Share with auditor and approve sign-off.
	<ul style="list-style-type: none"> Risks: Missing disclosures, version chaos, heavy manual work. 	<ul style="list-style-type: none"> If standards such as ESRS change: Framework updates instantly; only affected disclosures need review. 	<ul style="list-style-type: none"> If standards such as ESRS change: Agent detects updates, remaps disclosures, and flags changes needing review.

Importance to «keep humans in the loop»



What do you miss if you leave agents on their own?

- **Expert judgment is critical** – Agents automate tasks. Domain experts ensure results are accurate, relevant, and strategic.
- **Experts manage risk** – They review and sign off, preventing compliance mistakes and reputational issues.
- **Expert provide guidance** – Domain experts help interpret outputs and connect them to real business decisions and a compelling corporate narrative.
- **Experts handle exceptions** – They solve edge cases, missing data, and unique client situations AI can't manage alone.
- **Experts build trust** – Boards and auditors expect human validation behind AI-generated report content.





07

Questions and Discussion



Want To Get in Touch? We are happy to help.



Sustainserv
Dr. Bernd Kasemir

[bernd.kasemir@
sustainserv.com](mailto:bernd.kasemir@sustainserv.com)

Zürich
sustainserv.com



Palau
Jerome Cloetens

[jerome@
palauproject.com](mailto:jerome@palauproject.com)

Antwerpen
palauproject.com



Palau
Maria Tymtsias

[maria@
palauproject.com](mailto:maria@palauproject.com)

Antwerpen
palauproject.com



CCR
Barbara Zäch

[barbara.zaech@
corporate-reporting.com](mailto:barbara.zaech@corporate-reporting.com)

Zürich
corporate-reporting.com