Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR)

35th SESSION
24 - 26 October 2018
Room XVII, Palais des Nations, Geneva

Thursday, 25 October 2018
Morning Session

Agenda Item 3.
Enhancing comparability of sustainability reporting: Selection of core indicators for entity reporting on the contribution towards the attainment of the Sustainable Development Goals

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GlobalAi

AI-driven Analysis of Global Core Indicators (GCI) Completeness and Quantitative Values Assessment

Global Core Indicators (GCI) Evaluation

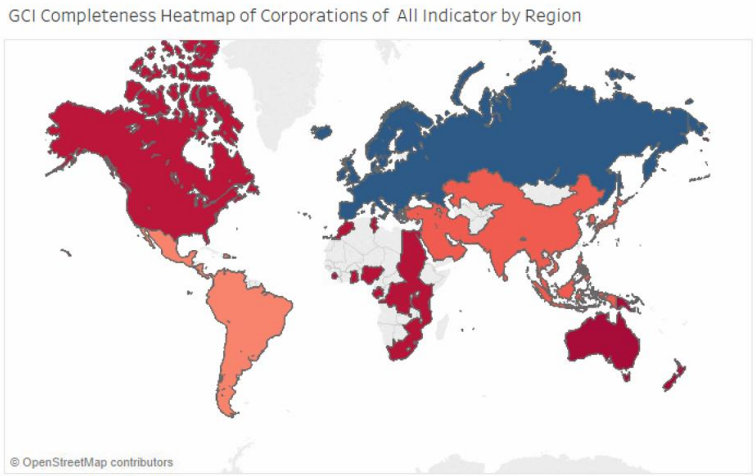
The report evaluation of core indicators is completed by utilizing Machine Learning and Natural Language (NLP) techniques on thousands of companies' COP reports across more than 120 Countries, including SMEs. We analyzing the reports in the following two perspectives:

1) Levels of report completeness that examines the absence and presence of relevant text and quantitative values for each core indicators. The value '0' means no relevant text nor quantitative values mentioned; '1' means relevant values mentioned; '2' means both relevant text and values mentioned.
2) Extraction of values of core indicators with high relevancy

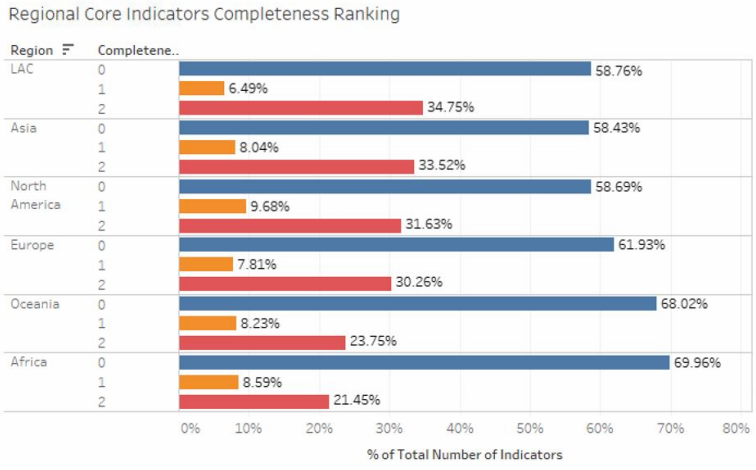
Distribution and percentage of reporting completeness over all indicators, and relative ranking are offered by variety of perspectives, such as geographical and sectional ones.

GCI Reporting Completeness by Region and Country

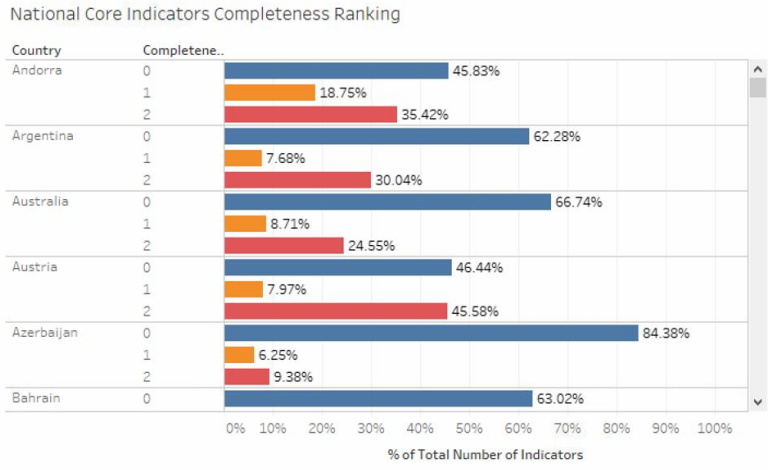
Regional Core Indicators Reporting Completeness Heat map; the darker the blue, the higher the number of corporations in the region that reports the selected indicators



Regional percentage of indicators at each level of reporting completeness across all the corporations in the region



National Core Indicators Reporting Completeness Heat map; the darker the blue, the higher the number of corporations in the region that reports the selected indicators

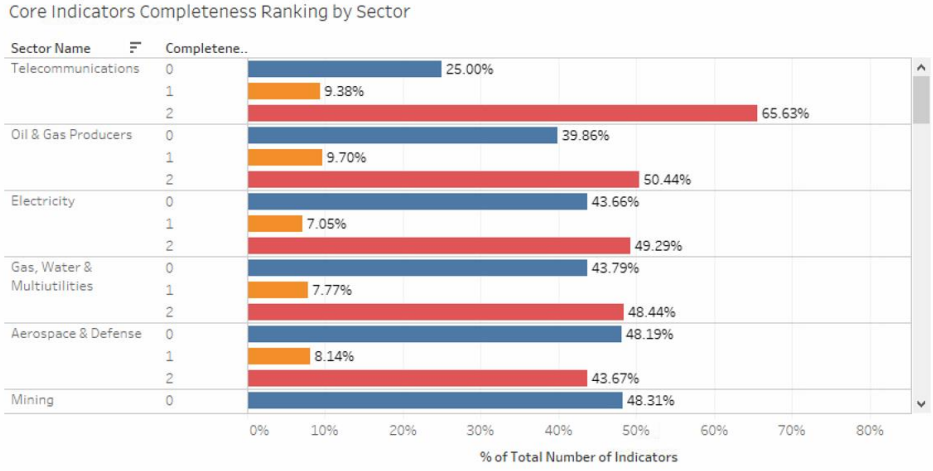


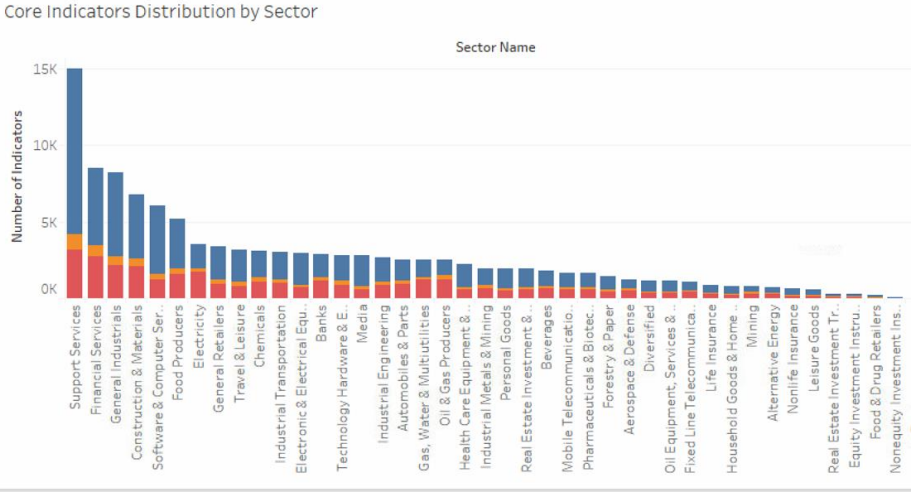
National percentage of indicators at each level of reporting completeness across all the corporations in the country

GCI Reporting Completeness by Sector

Sectional Core Indicators Reporting Completeness Heat map; the darker the blue, the higher the number of corporations in the sector that reports the selected indicators

Sectional percentage of indicators at each level of reporting completeness across all the corporations in the section

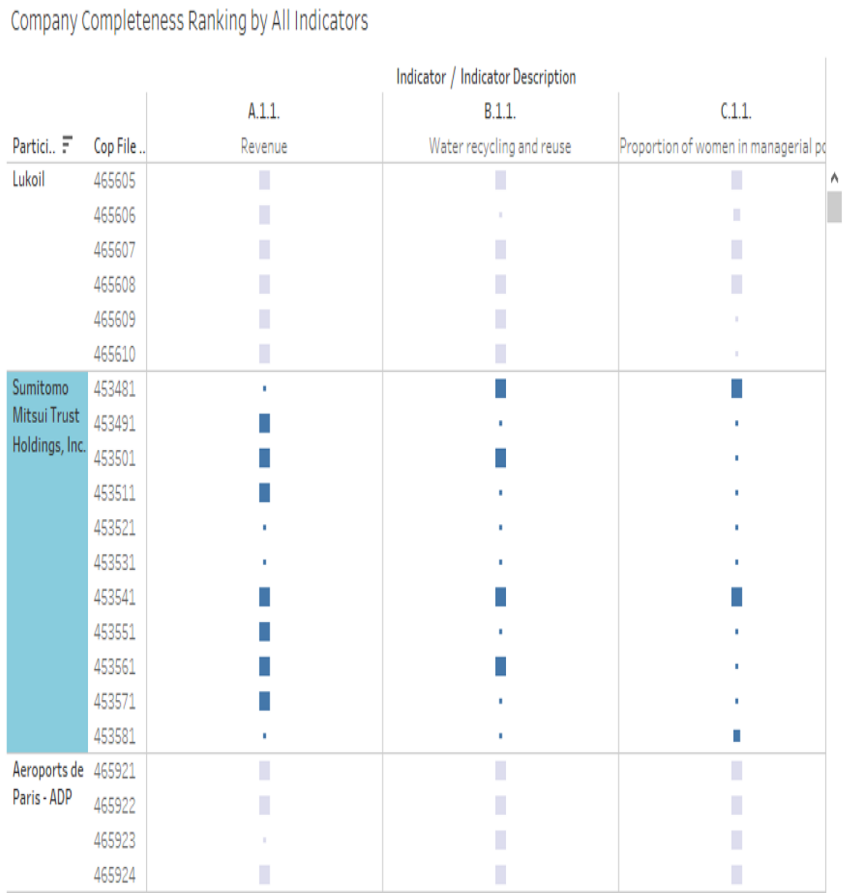


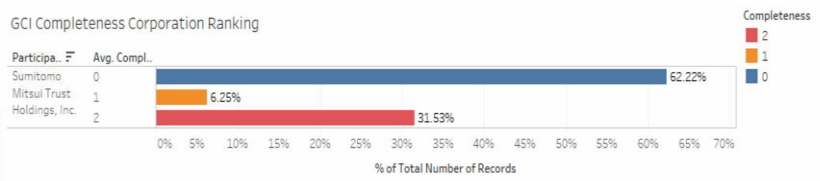


Sectional frequency chart of indicators at each level of reporting completeness across all the corporations in the sector

GCI Reporting Completeness by Corporation

Graph shows Completeness Level of selected indicators by corporation



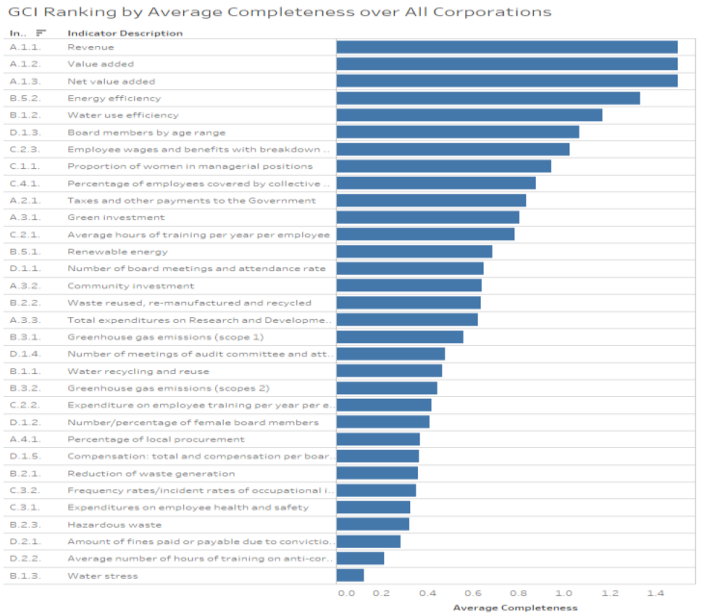


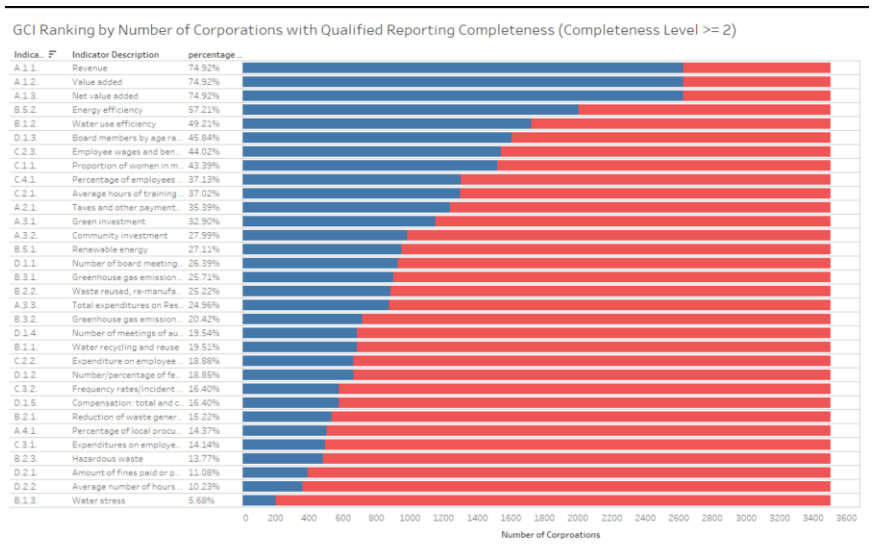
Percentage of Indicators at each level of reporting completeness by corporation

Key Quantitative Value Extraction of all core indicators by corporation

GCI Reporting Completeness by Indicator

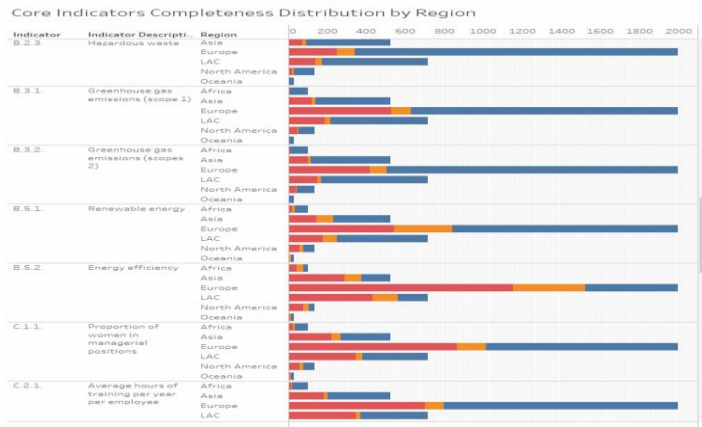
GCI Rankings based on the average reporting completeness level across all corporations





Global Core Indicators Rankings by percentage of corporations with custom qualified reporting completeness level

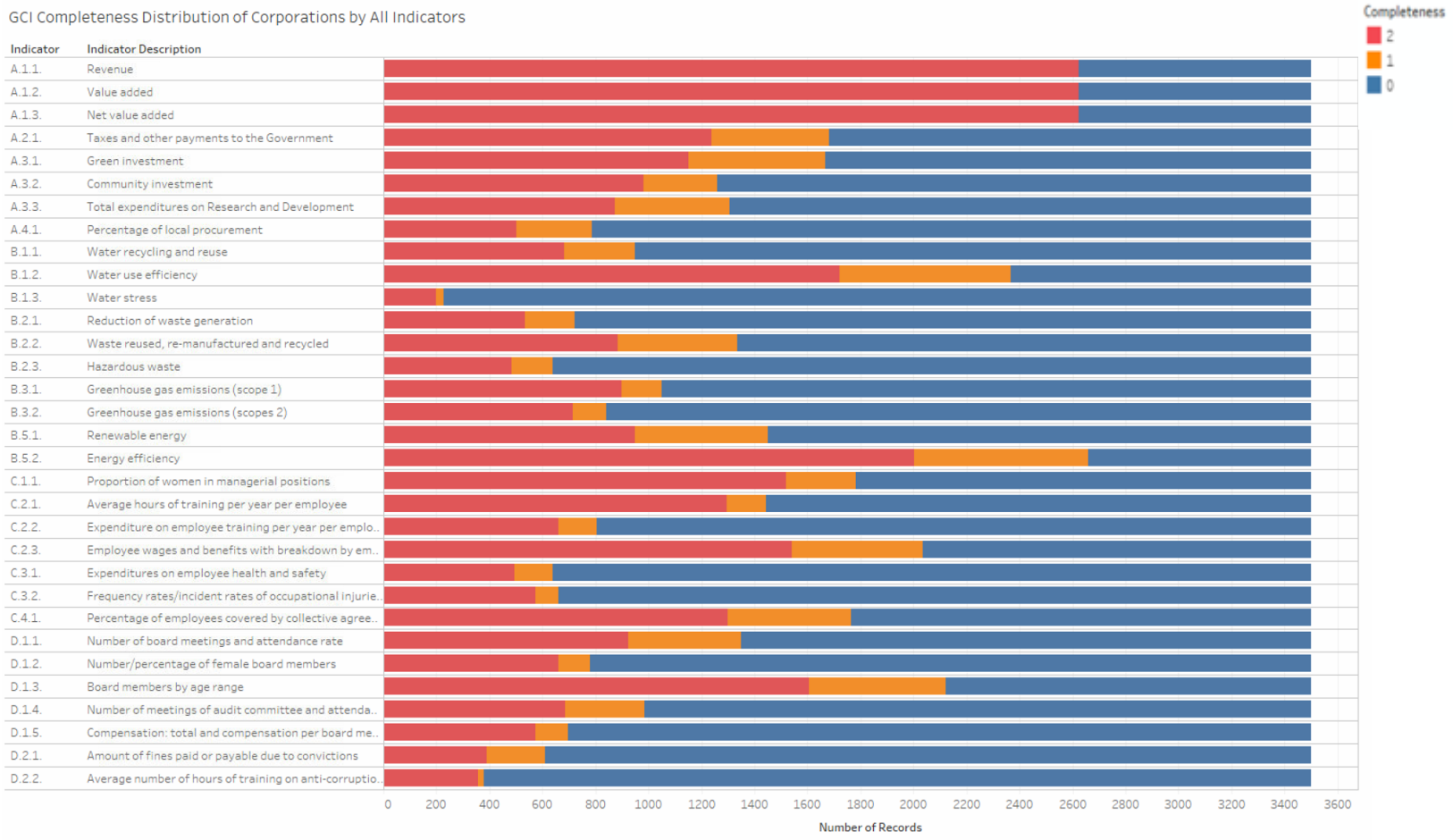
Frequency Chart of number of companies at each reporting completeness level across the region



Pie Chart of percentage of each reporting completeness level across all the corporations in the sector

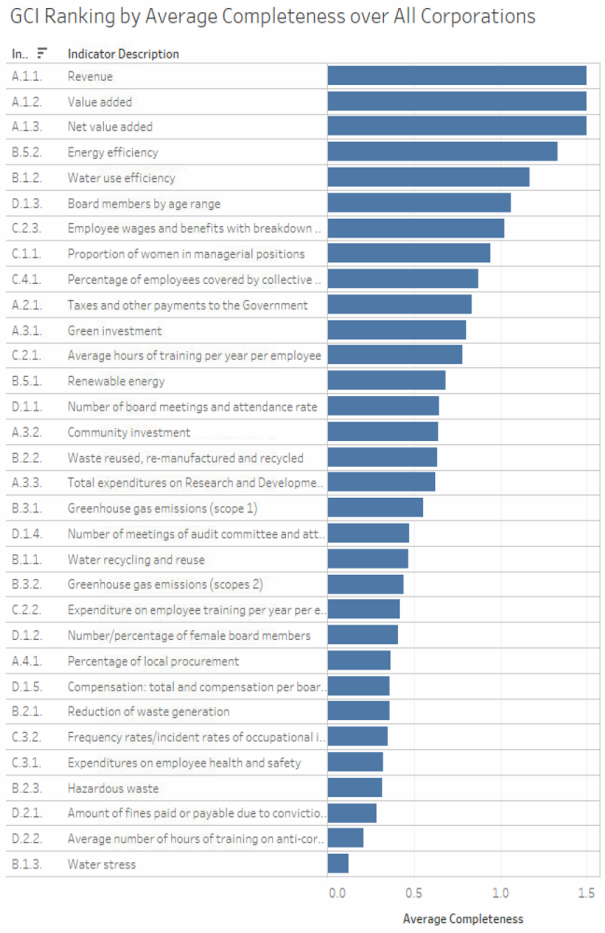
GCI Reporting Completeness Distribution by Indicator

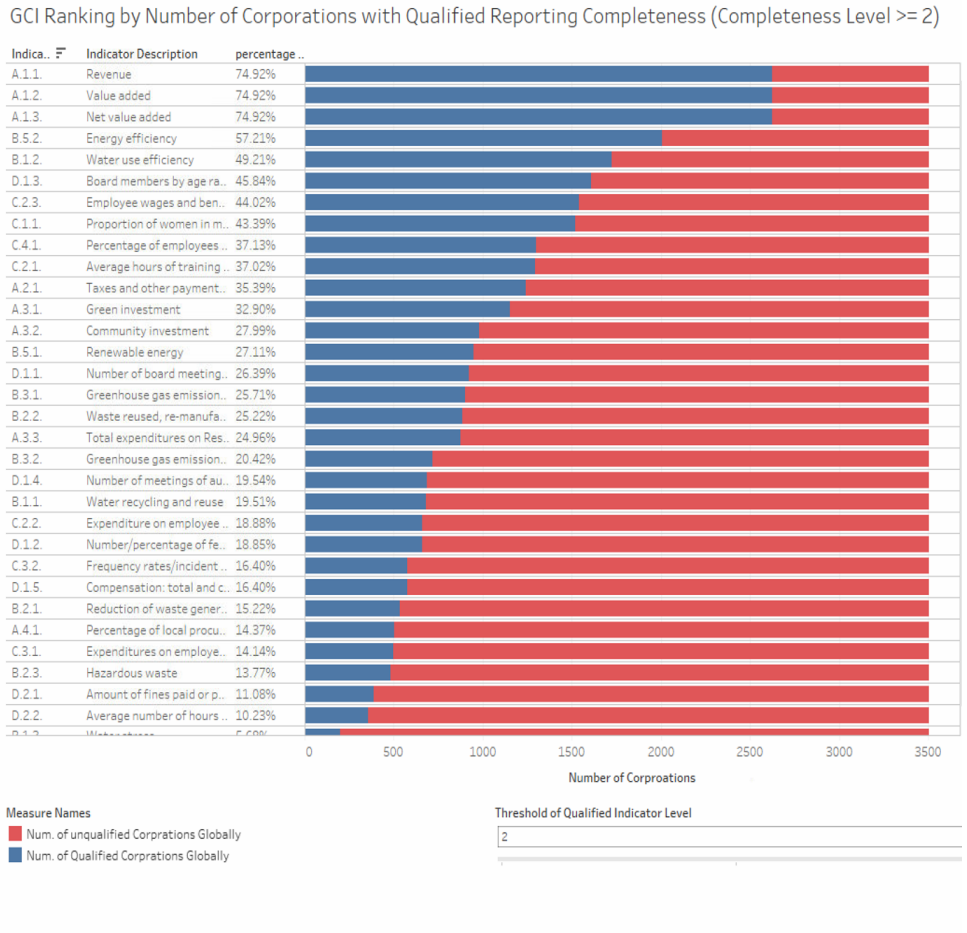
GCI Frequency Chart of number of corporations at each reporting completeness level for each core indicator. Please note that our dataset includes hundreds of SMEs and indicators such as Revenue are not available for all companies.



GCI Reporting Completeness Ranking by Indicator

Complete Global Core Indicators Rankings based on the average reporting completeness level across all corporations, including SMEs





Complete Global Core Indicators Rankings by percentage of corporations with custom qualified reporting completeness level. The level 2 which indicates presence of quantitative indicators is shown here