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**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**

Presented by

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# 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:

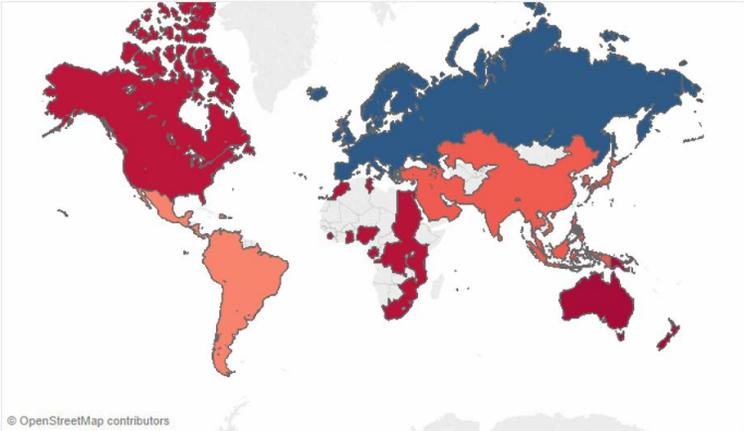
- 1) Levels of report completeness that examines the absence and presence of relevant text and quantitative values for each core indicators. The value '0' means no relevant text nor quantitative values mentioned; '1' means relevant values mentioned; '2' means both relevant text and values mentioned.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

GCI Completeness Heatmap of Corporations of All Indicator by Region



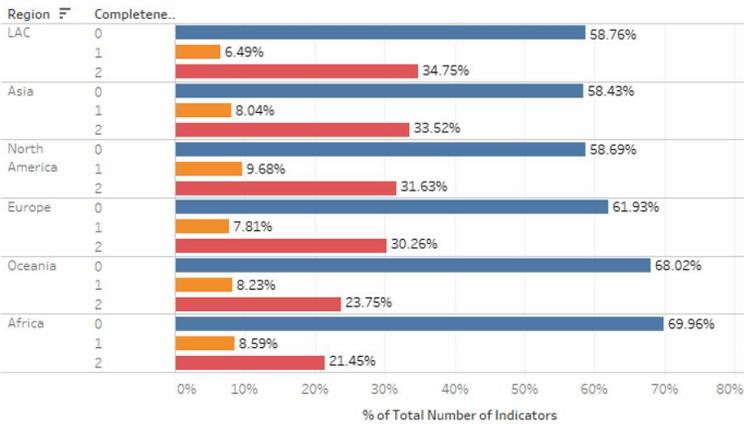
GCI Completeness Heatmap of Corporations by All by Country



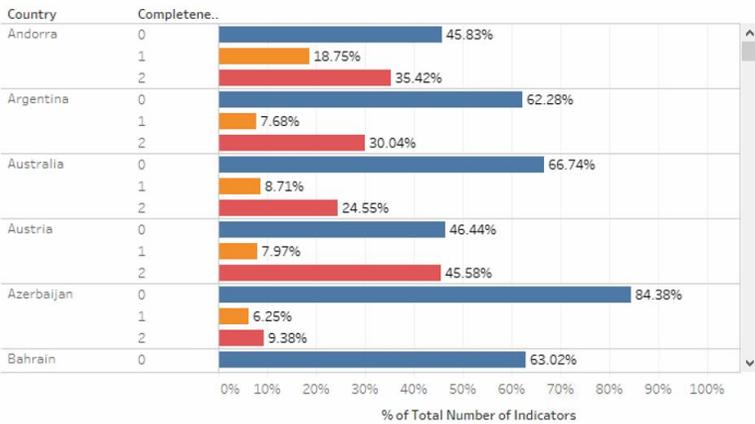
National Core Indicators Reporting Completeness Heat map; the darker the blue, the higher the number of corporations in the region that reports the selected indicators

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

Regional Core Indicators Completeness Ranking



National Core Indicators Completeness Ranking



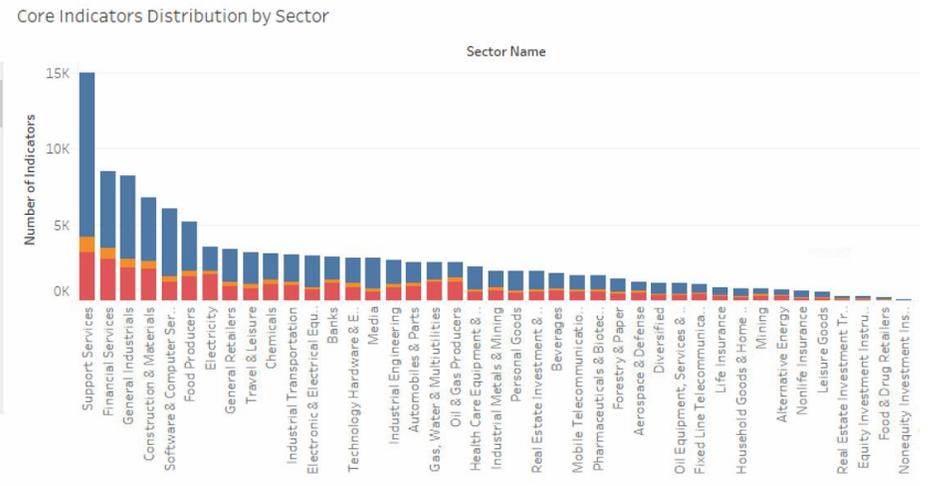
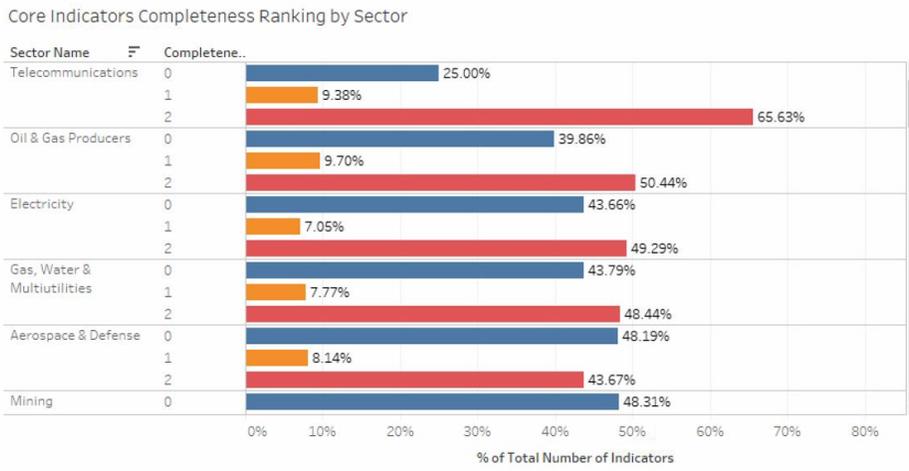
National percentage of indicators at each level of reporting completeness across all the corporations in the country

# 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

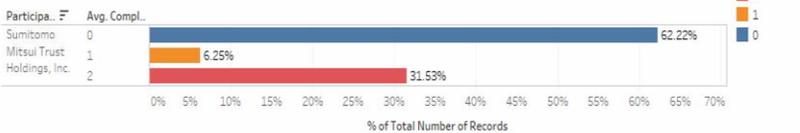
# GCI Reporting Completeness by Corporation

Graph shows Completeness Level of selected indicators by corporation

Company Completeness Ranking by All Indicators

Partici..	Cop File..	Indicator / Indicator Description		
		A.1.1. Revenue	B.1.1. Water recycling and reuse	C.1.1. Proportion of women in managerial po
Lukoil	465605	■	■	■
	465606	■	■	■
	465607	■	■	■
	465608	■	■	■
	465609	■	■	■
	465610	■	■	■
Sumitomo Mitsui Trust Holdings, Inc.	453481	■	■	■
	453491	■	■	■
	453501	■	■	■
	453511	■	■	■
	453521	■	■	■
	453531	■	■	■
	453541	■	■	■
	453551	■	■	■
	453561	■	■	■
	453571	■	■	■
453581	■	■	■	
Aeroports de Paris - ADP	465921	■	■	■
	465922	■	■	■
	465923	■	■	■
	465924	■	■	■

GCI Completeness Corporation Ranking



Sumitomo Mitsui Trust Holdings, Inc.: Core Indicators Key Values Extraction

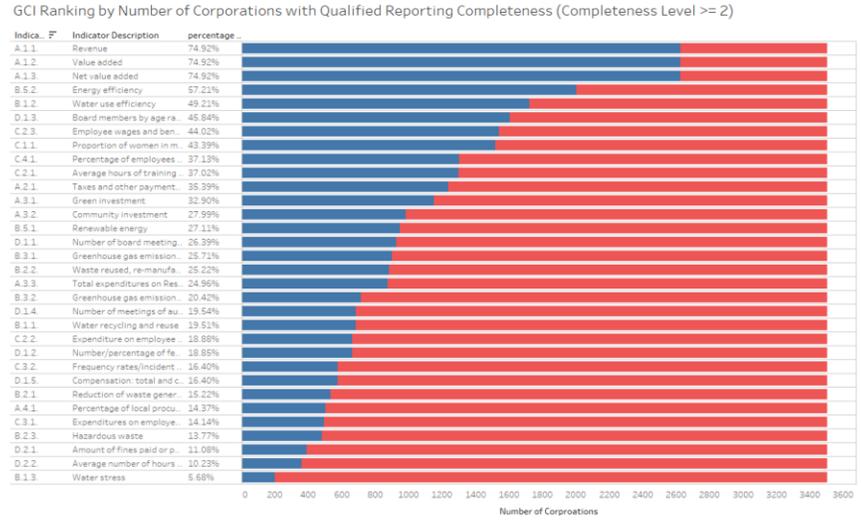
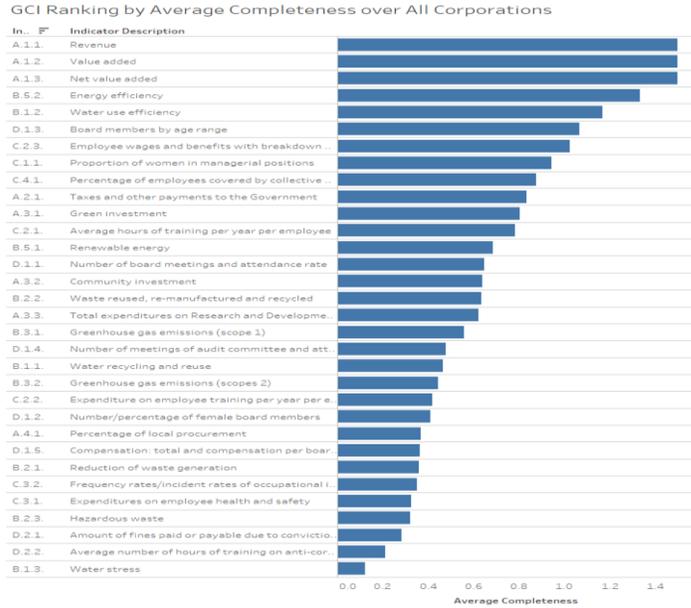
Participant..	Indicator	Indicator Descripti..	Top 1 Relevant Sent	Keynumber 1
Sumitomo Mitsui Trust Holdings, Inc.	B.1.2	Water use efficiency	Null	Null
			characteristics of the power...	16; 14 milli...
			environment esgs viewpoint...	no value
			equipment for lowering self...	1; 11; eight
			number of applied equatoria...	26; 1; 30; 1
			support for energy efficienc...	236789; 10;
			town's goal [environmental ...	14
			a growing sense of crisis abo...	21
			speci c properties of micro-p...	1; 2; 3; 4; 6
			speci c properties of micro-p...	14; 300
the pro-duction and distribu...	no value			
B.1.3	Water stress	Null	Null	
B.2.1	Reduction of waste generation	Null	Null	
		equipment capacity (kw) 1 g...	1; 106; 105	
		report the evaluation of the ...	eight; eight;	
		) selection of stocks to be inv...	3	
B.2.2	Waste reused, re-manufactured and recycled	Null	Null	
		classify them at the level of ...	7; 13; 158;	
		curtalls volume of waste pr...	1; 2; 3; 4; 5	
		curtalls volume of waste pr...	no value	
B.2.3	Hazardous waste	Null	Null	
		report the evaluation of the ...	eight; eight;	
B.3.1	Greenhouse gas emissions (scope 1)	Null	Null	
		classify them at the level of ...	7; 13; 158;	
		flow chart mapping out the u...	5; 1; 1; 2; 28	
		flow chart mapping out the u...	5; 1; 1; 2; 28	
B.3.2	Greenhouse gas emissions (scopes 2)	Null	Null	
		classify them at the level of ...	7; 13; 158;	
		report the evaluation of the ...	eight; eight;	

Percentage of Indicators at each level of reporting completeness by corporation

Key Quantitative Value Extraction of all core indicators by corporation

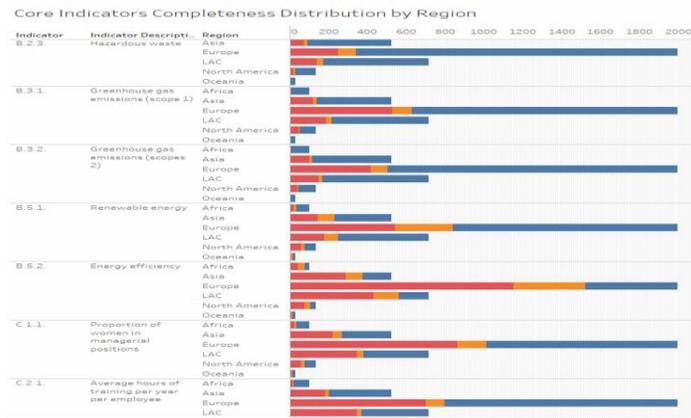
# GCI Reporting Completeness by Indicator

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

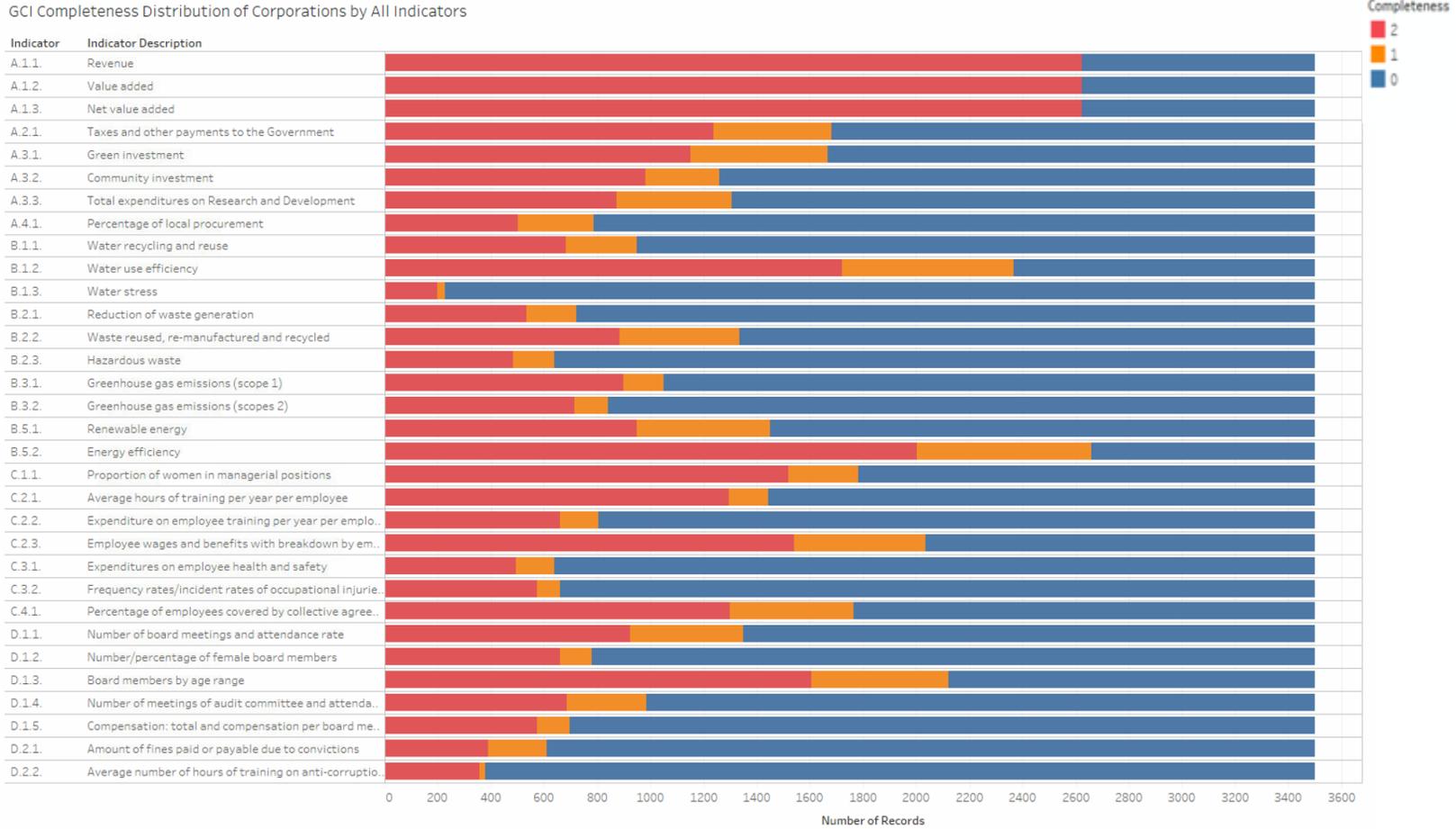
Frequency Chart of number of companies at each reporting completeness level across the region



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

# GCI Reporting Completeness Distribution by Indicator

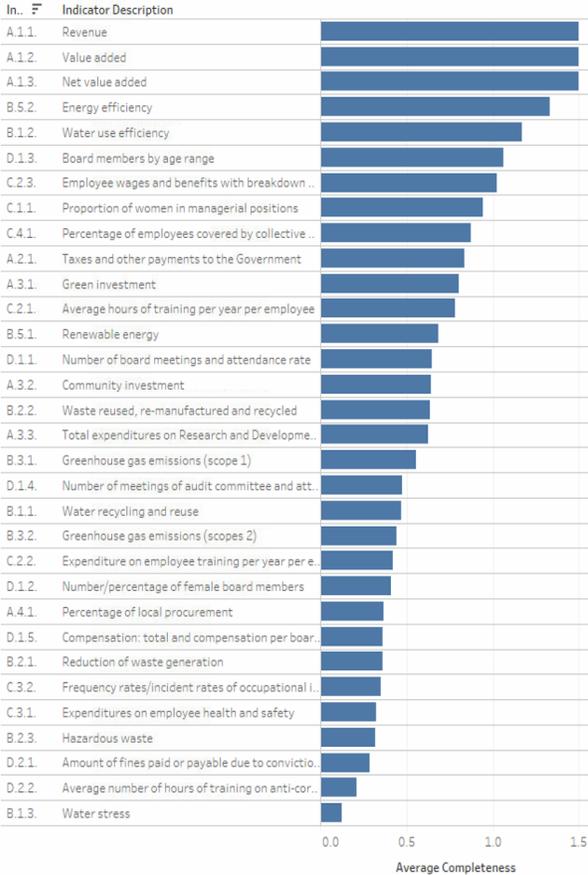
GCI Frequency Chart of number of corporations at each reporting completeness level for each core indicator. Please note that our dataset includes hundreds of SMEs and indicators such as Revenue are not available for all companies.



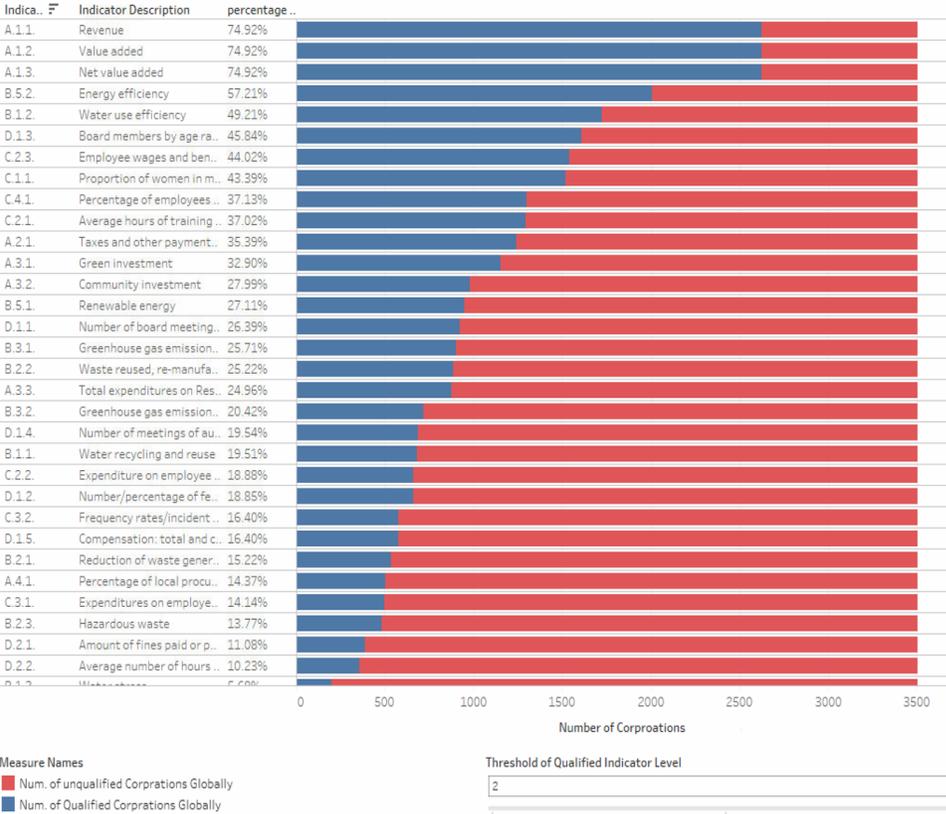
# GCI Reporting Completeness Ranking by Indicator

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

GCI Ranking by Average Completeness over All Corporations



GCI Ranking by Number of Corporations with Qualified Reporting Completeness (Completeness Level >= 2)



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