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

**41<sup>st</sup> SESSION  
6 – 8 November 2024**

Friday, 8 November 2024

**Agenda item 4. Integrating reporting on the financial and  
sustainability performance of entities: Leveraging  
digitalization**

Presented by

Eberechi Weli  
Global Centre of Excellence in Sustainability

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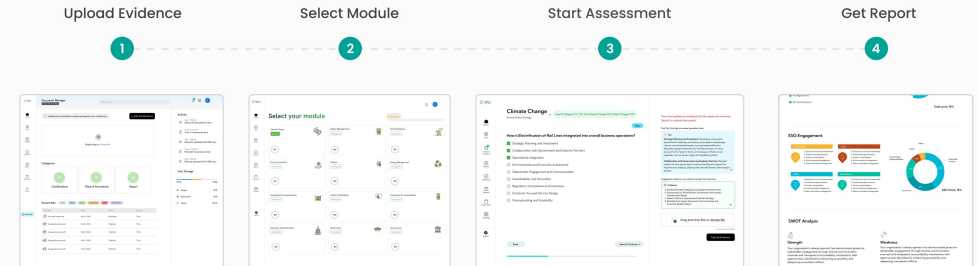
# Global Centre of Excellence in Sustainability (GCS)

- Sustainability Research & Innovation.
- Advancing sustainability solutions through cutting-edge technology.
- Governments & Departments, Regulators, Organisations & their Supply Chain.



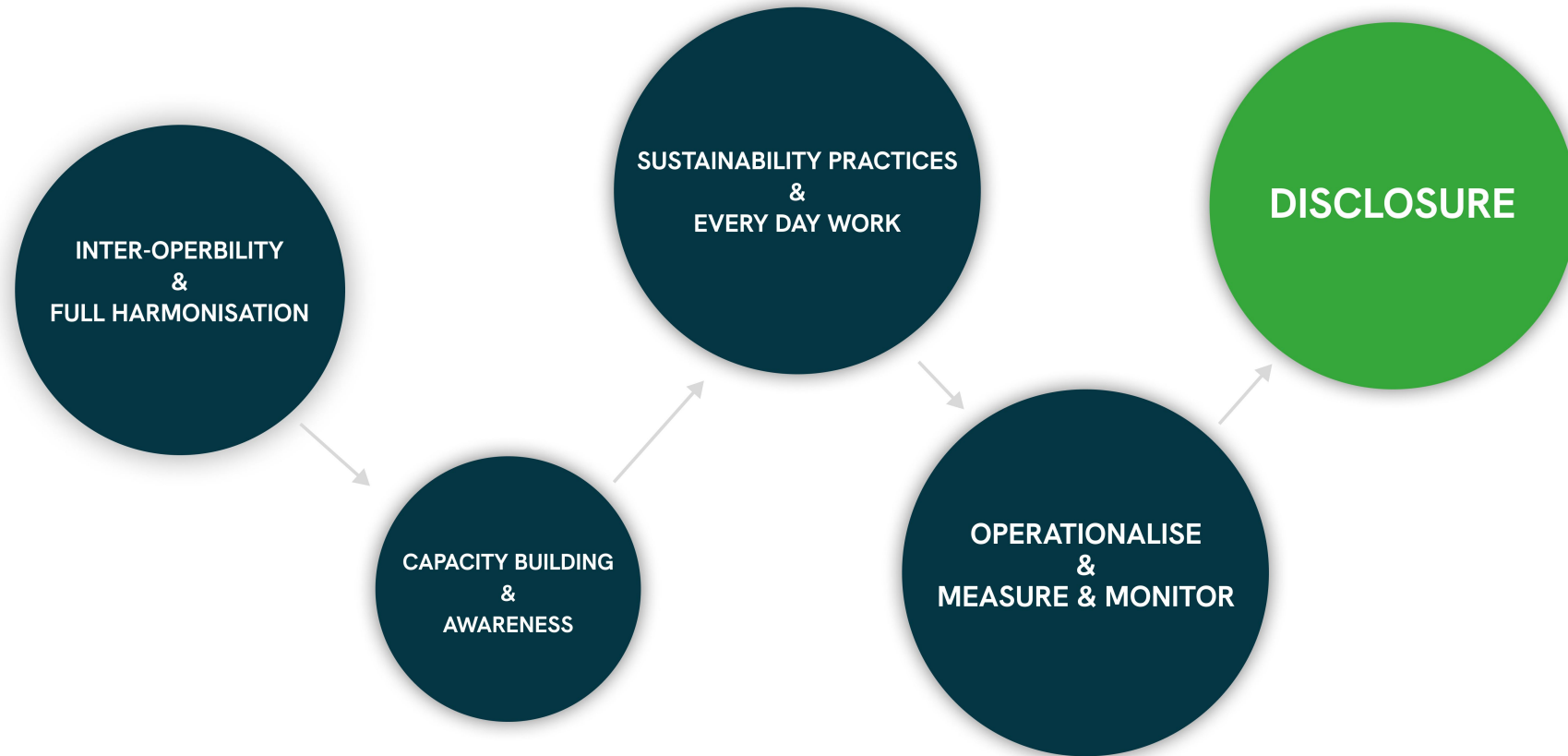
# Sustainability Assessment Reporting & Learning intelligence

The AI Solution to Simplifying CSRD and ESG Reporting  
on Your Compliance Journey

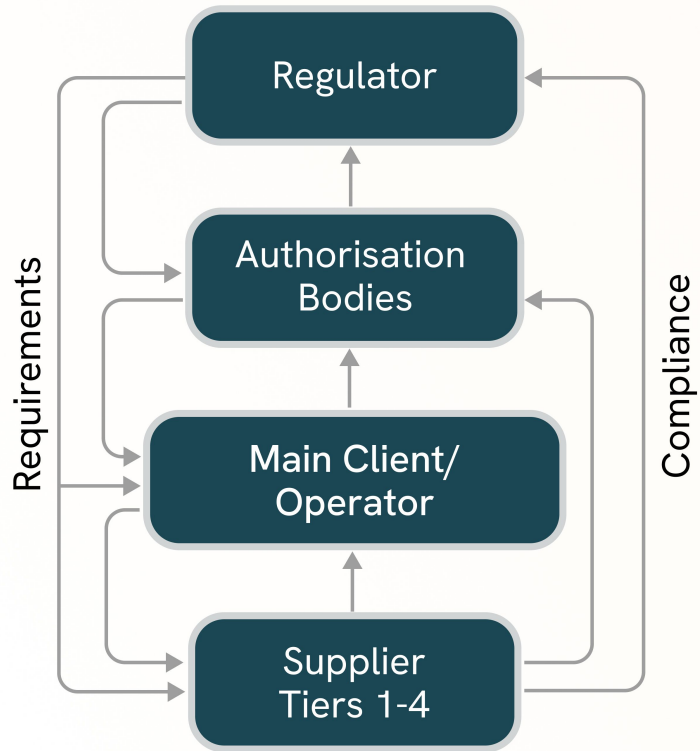


**Presented by:**  
**Dr Ebe Weli** – Managing Director

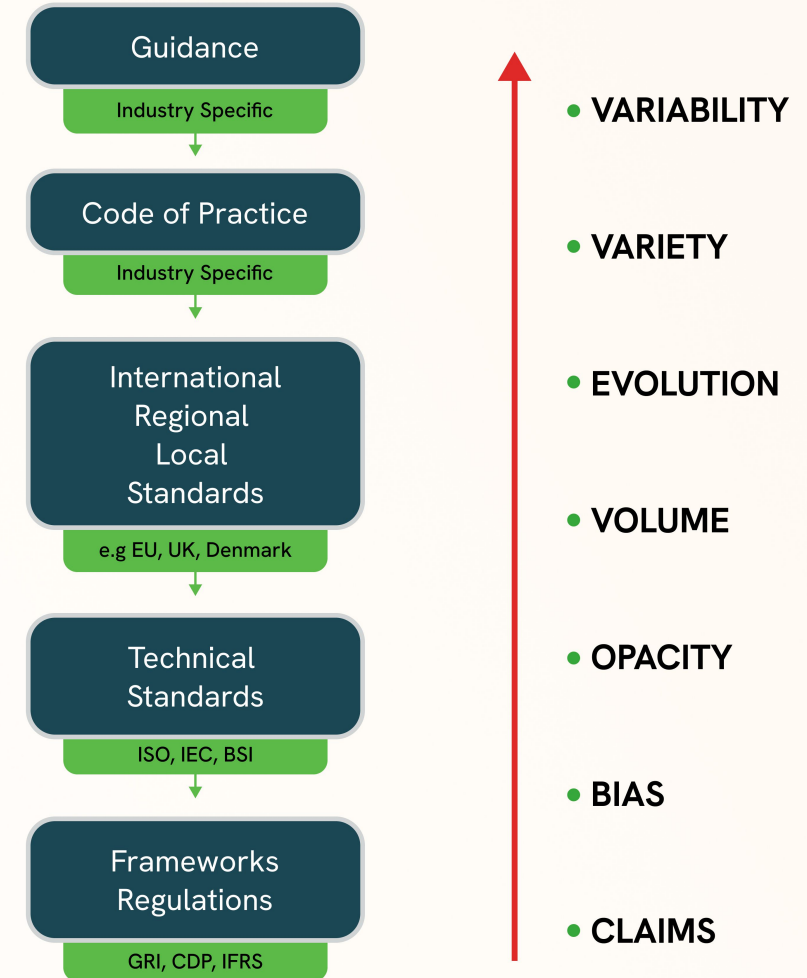
What is the **direction** of travel?



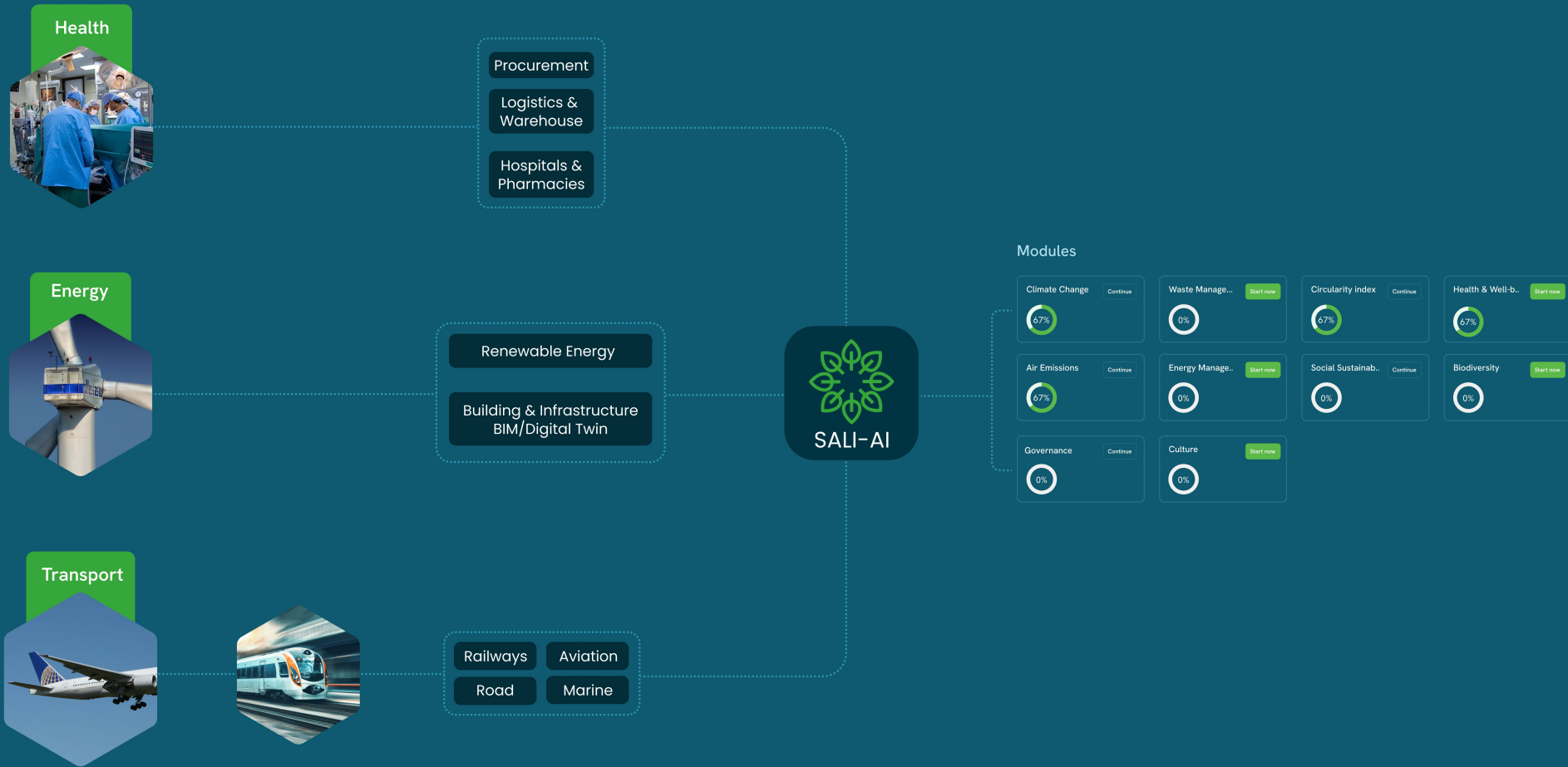
## What are the expectations?



## What is the reality?



# SALI USE CASES



## **ISAR HOMEWORK:**

### **AIRPORT OPERATIONAL PROBLEM:**

IN THE LAST 5 YEARS, A LARGE INTERNATIONAL AIRPORT HAS CLAIMED AND (“INCORRECTLY”) REPORTED SUSTAINABILITY COMPLIANCE

### **THE CHALLENGE:**

THIS CLAIM DOES NOT FULLY INCORPORATE OPERATIONAL COMPLIANCE FROM ITS 7,500 SUPPLIERS.

### **EXAMPLE CASE 1 - REFUELLING OPERATIONS:**

THE REFUELLING OPERATIONS ARE UNDERTAKEN BY 24 FUNCTIONS AND 7 SUPPLIERS, TIERS 1 - 3.

### **QUESTION 1:**

IF THE REFUELLING OPERATIONS INVOLVES 154 TECHNICAL GUIDANCE AND CODES OF PRACTICE (APPROXIMATELY 1085 INTER-RELATED MANDATORY CLAUSES) FOR DEMONSTRATING SUSTAINABILITY & NET ZERO TARGETS ARE ACHIEVED

- PROVE THIS OPERATION & SUPPLIERS ARE FUNCTIONALLY INTEGRATED, CONTRIBUTE TO AND INCORPORATED IN THE OVERALL CLAIM

**NOTE - AIRPORT HAS 218 SIMILAR EVERYDAY OPERATIONAL FUNCTIONS.**



# Thank you!

## AI-Powered Sustainability Research Survey



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