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

42nd SESSION
12 – 14 November 2025

Friday, 14 November 2025

Agenda item 5 (e). Capacity-building considerations for effective implementation of sustainability reporting requirements and standards developed at a global level

Presented by

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XBRL International

Collaborate | Advocate | Standardise

Digital Sustainability Disclosures…
And Analysis in the AI Era.

ISAR 42

John Turner
CEO XBRL International

@xbrlint

Outline

1. What is Digital Reporting?
2. Digital Sustainability Disclosure
3. Analytics in an AI era
4. Capacity Building in 2026

Standards Development Organisation

Improving decision making with fundamental digital plumbing.

Not for Profit

Standards Development

Freely Licensed for Everyone

25 Years Old

Public Interest Purpose

Open

Accountable

Global

An analogy…

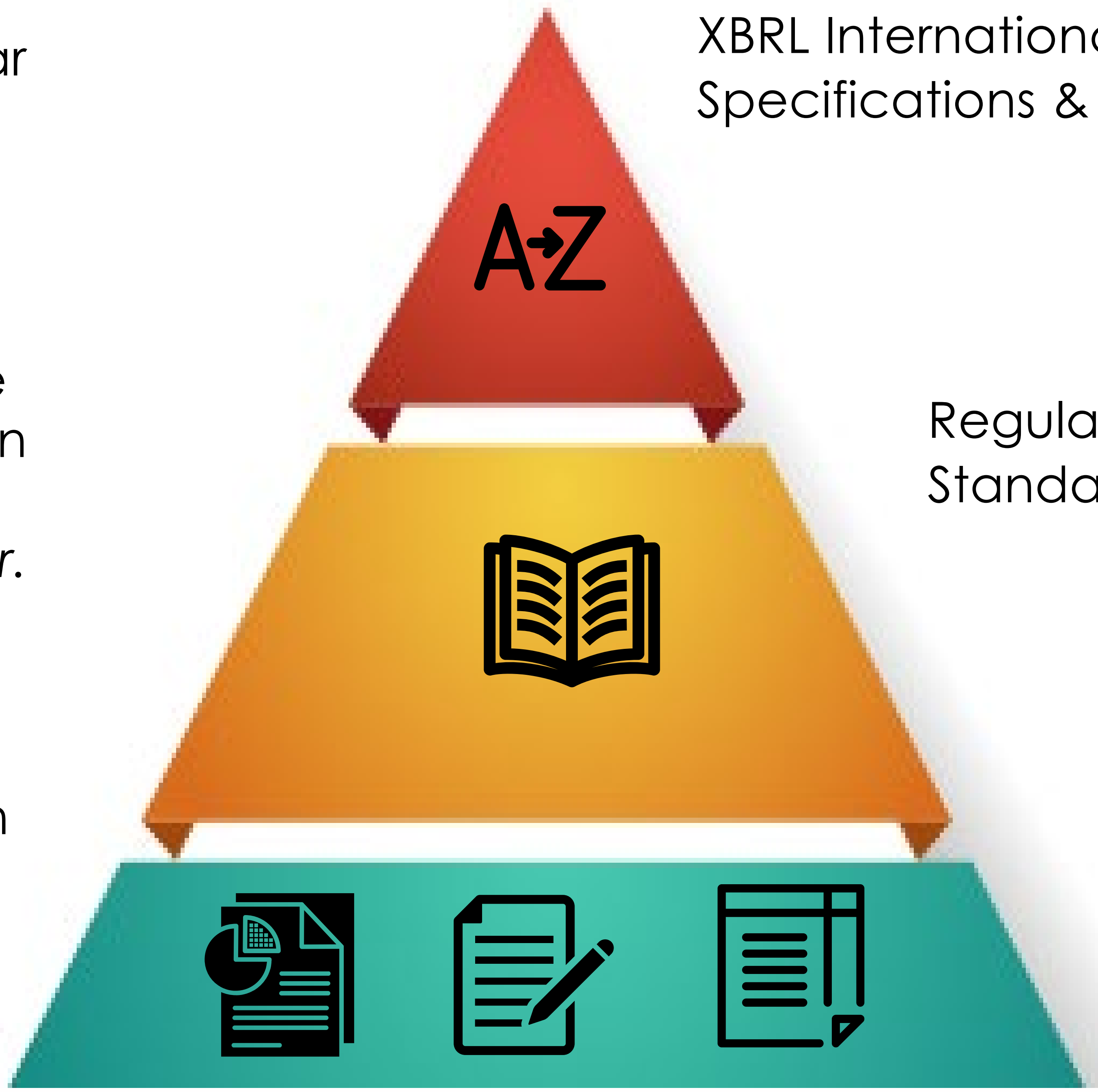
A flexible framework for digitisation of reports of any kind.

- Structured data powers analysis, discovery and insight.
- Corporate reports in particular are both complex and valuable.
- The XBRL standard provides a uniform way to prepare, file, publish and analyse this information.
- The framework can be used in a multitude of environments

Alphabet & Grammar

Define terms and the relationships between them. *Must use alphabet & grammar.*

Report using words in the dictionary. *Must use alphabet & grammar.*



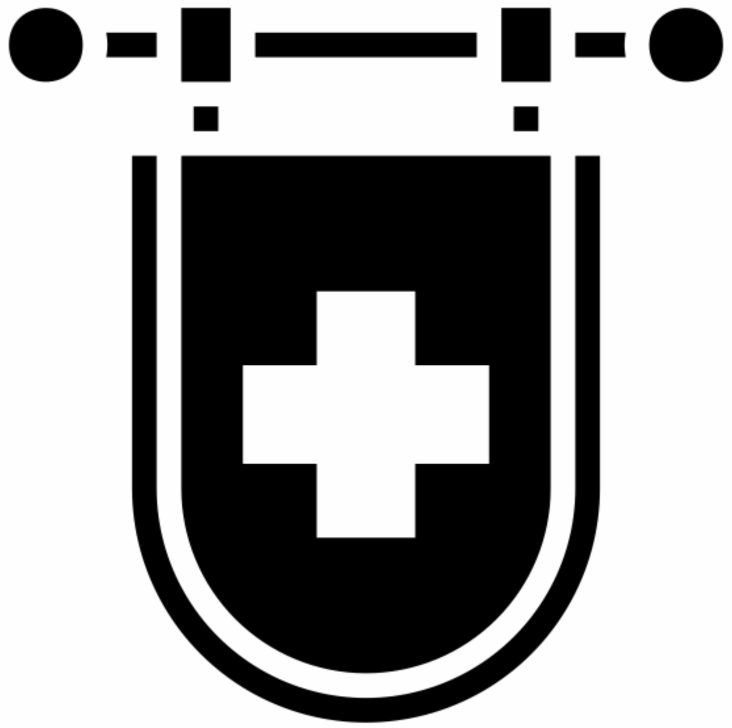
XBRL International Scope: Specifications & Best Practices

Regulators/ Standards Setters

Reporting Entities

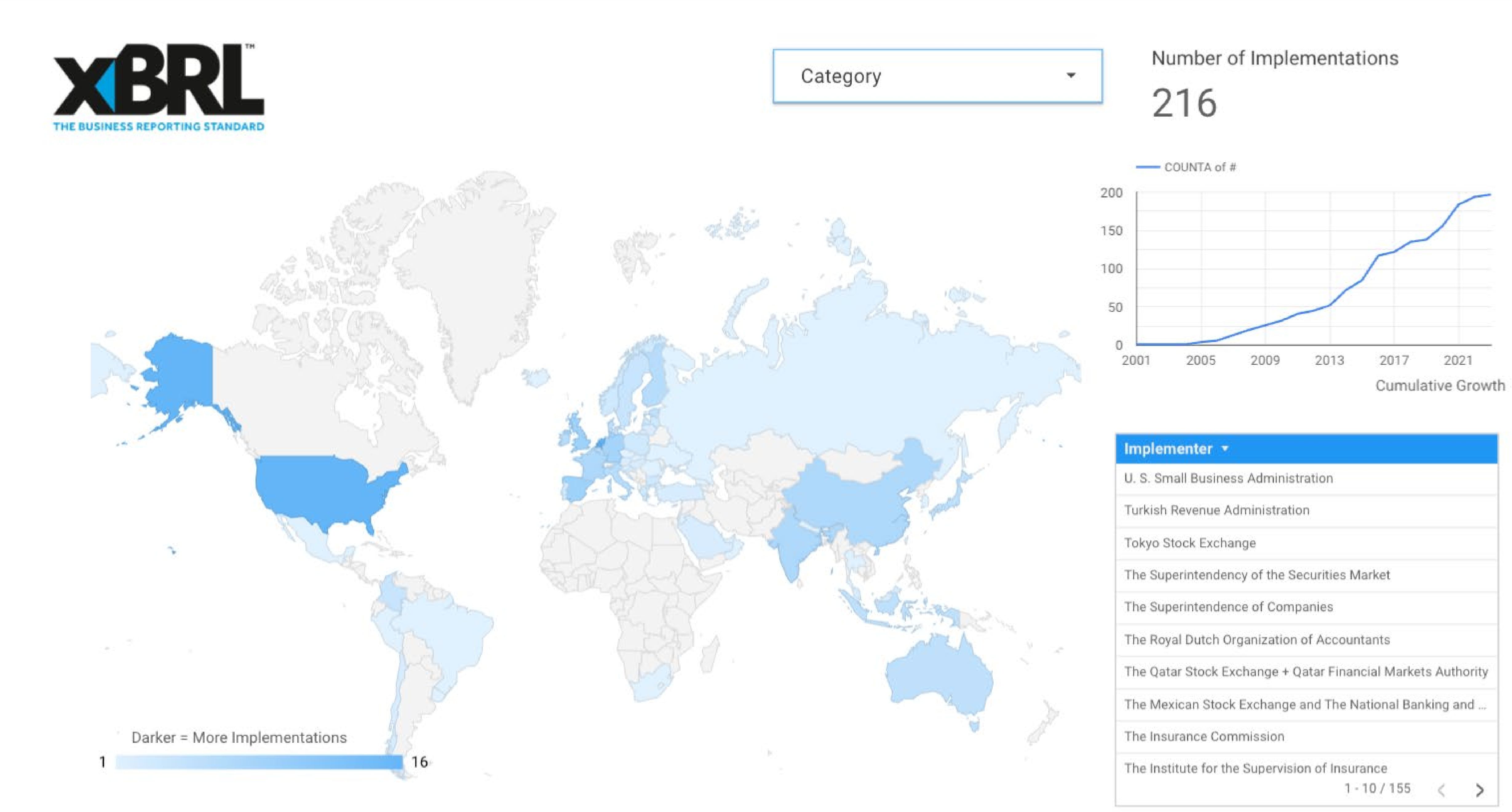
Switzerland

We are content neutral and domain neutral



Global Mandates

Perceived asymmetric benefits mean mandates are required to bring digital disclosures into effect

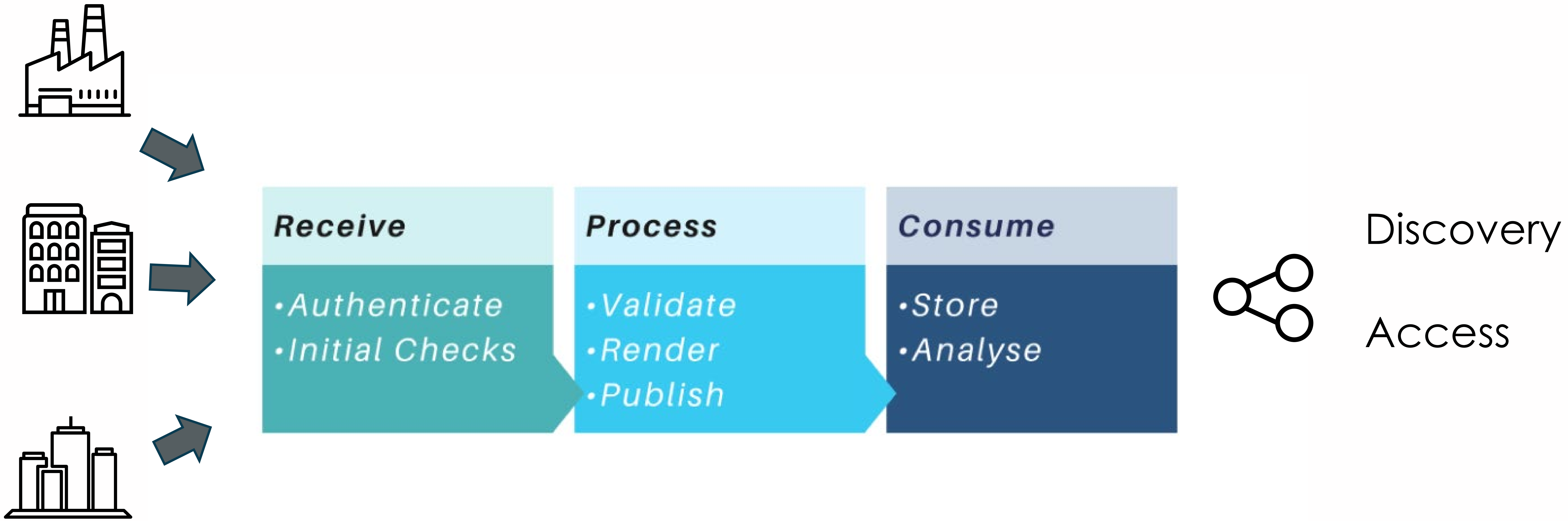


Digital disclosures work best:

- With Inline XBRL for provenance
- With Inline XBRL for a single version of the truth
- With effective data quality rule development and monitoring
- With enforcement
- With assurance over tagging decisions

Collecting and publishing data

Regulators or some other actor needs to collect and republish



See: [XBRL International Guidance]

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1. What is Digital Reporting?
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3. Analytics in an AI era
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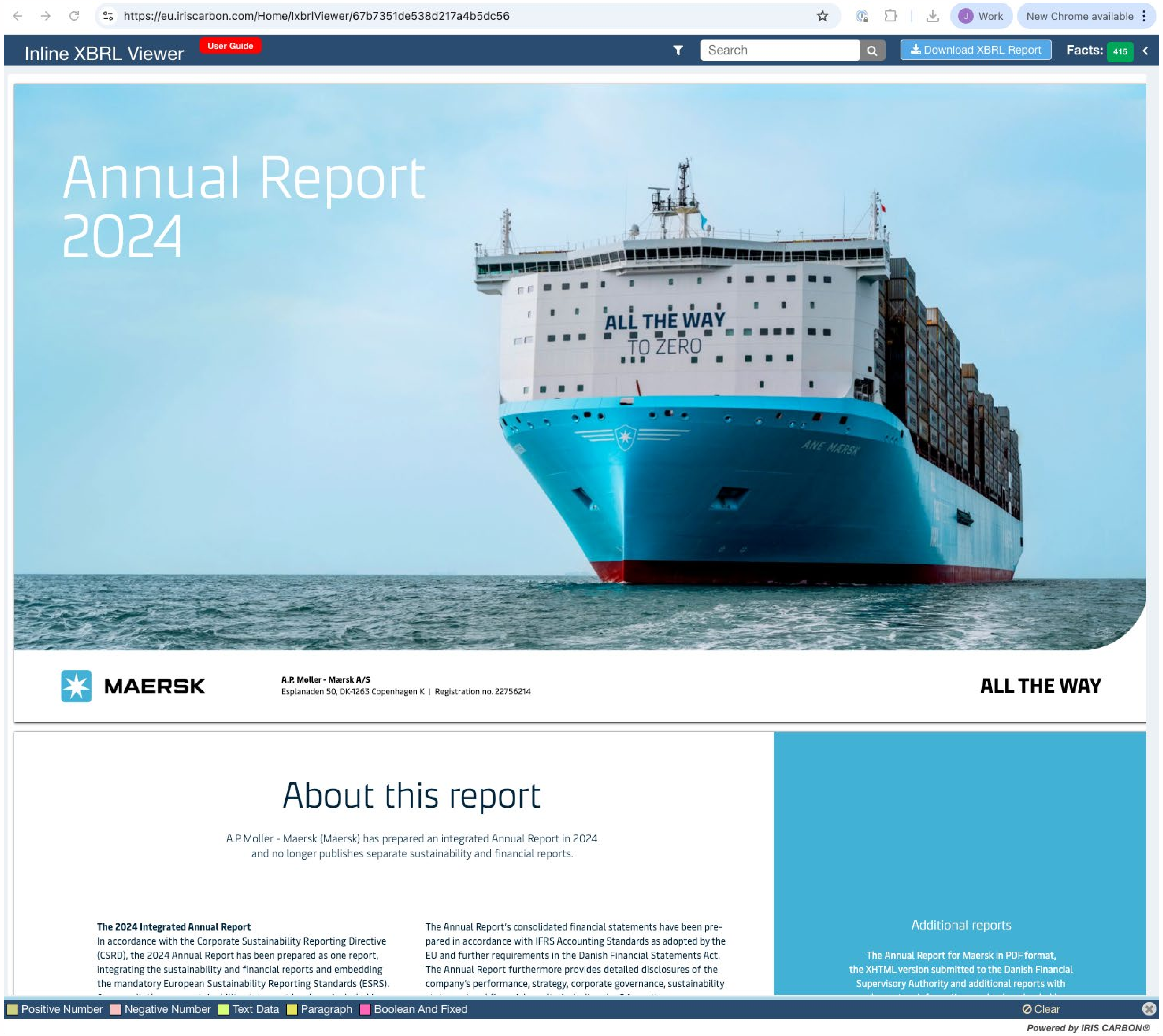
Inline XBRL sustainability disclosures are web pages with XBRL markup ("barcodes") embedded around every disclosed fact in a way that is invisible to humans but immediately consumable by machines.

They can be as plain, or as complex and colourful as you like.



Inline XBRL Viewer User Guide

Search Download XBRL Report Facts: 415

to reaching net-zero emissions by 2040 across the entire supply chain with new technologies, new vessels and green energy solutions.

28 countries; 3 new port projects 53

* Gateway terminals

SBM-1 §42 SBM-1 §42a SBM-1 §42b

BUSINESS MODEL

Our business and how we create value

What we depend on

Purpose-driven people and our culture
Our talented, diverse team of 100,000+ employees across around 170 nationalities.

Our brand
For over a century, we have built partnerships with customers, enabling them to prosper by facilitating global trade.

Natural resources
Our business relies on natural resources such as steel for our assets and fossil fuels and biomass for conventional and green fuels.

Stakeholder relationships and partnerships
We rely on constructive relationships with customers, suppliers, employees and authorities as well as other key stakeholders.

Assets and end-to-end delivery network
Our assets, supplier relationships and logistics expertise ensure resilient supply chains.

Financial capital
We have a strong balance sheet and are committed to remaining investment grade-rated.

Technology and data
Technology and data are key to connecting and simplifying supply chains.

A.P. Moller - Maersk is a purpose-driven company. The increasing complexity in global supply chains drives the need for integrated logistics. We aim to fulfil that need by responsibly delivering better, simpler and more reliable outcomes for our customers.

Operational excellence is achieved through the enablers of ESG, Technology and People. Customer and operational synergies are unleashed from the integrated businesses of Ocean, Logistics & Services and Terminals. See page 18.

Value created for

Our customers
We aspire to provide truly integrated logistics for 100,000+ customers' supply chains, while helping them meet their decarbonisation commitments.

Our people
We keep our people safe and engaged while offering equitable and interesting career paths.

Society
By integrating global logistics, we improve the flow of goods and materials that sustain people, businesses and economies the world over and contribute to improved quality of life and prosperity.

The planet
Maersk is a significant emitter of greenhouse gases and we are committed to realising net-zero emissions by 2040.

Shareholders
In our transformation to become the integrator of container logistics, we continue to innovate and grow shareholder value.

MARKET ENVIRONMENT

Geopolitics and climate

companies underscore the structural issues with European manufacturing that pile on top of the cyclical downturn of the sector. Expectations for a European recovery in 2025 have been downsized by analysts as CEO confidence tumbled in November. Despite an uncertain outlook, global container demand and trade remained robust throughout 2024.

Prev Next Show Properties: On Off

Search

esrs:DescriptionOfBusinessModelAndValueChainExplanatory
2024-01-01 - 2024-12-31
What we depend on Purpose-driven people and our culture Our talented, diverse team of 100,000+ employees acr…

esrs:DescriptionOfInputsAndApproachToGatheringDevelopingAndSecuringInputsExplanatory
2024-01-01 - 2024-12-31
What we depend on Purpose-driven people and our culture Our talented, diverse team of 100,000+ employees acr…

esrs:DescriptionOfOutputsAndOutcomesInTermsOfCurrentAndExpectedBenefitsForCustomersInvestorsAndOtherS…
2024-01-01 - 2024-12-31
Value created for Our customers We aspire to provide truly integrated logistics for 100,000+ customers' supply cha…

esrs:DescriptionOfSignificantGroupsOfProductsAndOrServicesOfferedIncludingChangesInReportingPeriod…
2024-01-01 - 2024-12-31
Investing in talent and leadership In 2024, Maersk continued the execution of its People Strategy, re affirming its co…

esrs:DescriptionOfSignificantMarketsAndOrCustomerGroupsServedIncludingChangesInReportingPeriodNewRemo…
2024-01-01 - 2024-12-31
ESG at the centre of Maersk's Purpose and Values Maersk's ambitious ESG commitments are an integral part of its…

esrs:DescriptionOfSustainabilityrelatedGoalsInTermsOfSignificantGroupsOfProductsAndServicesCustomerCategori…
2024-01-01 - 2024-12-31
ESG at the centre of Maersk's Purpose and Values Maersk's ambitious ESG commitments are an integral part of its…

esrs:DisclosureOfAssessmentOfCurrentSignificantProductsAndOrServicesAndSignificantMarketsAndCustomerGro…
2024-01-01 - 2024-12-31
ESG at the centre of Maersk's Purpose and Values Maersk's ambitious ESG commitments are an integral part of its…

esrs:DisclosureOfElementsOfStrategyThatRelateToOrImpactSustainabilityMattersExplanatory
2024-01-01 - 20…
ESG at the centr… …ments are an integral part of its…

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of 12 members (… …arts of the business. The govern…

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Board competen… …s needed within the Board to fu…

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Skills and expert… …, the Nomination Committee ta…

esrs:DisclosureO… …strativeManagementAndSupervi…
2024-01-01 - 20…
To leverage know… …n 2023 to focus on strategic ES…

esrs:DisclosureO… …BusinessConductMattersExplan…
2024-01-01 - 20…
To leverage know… …n 2023 to focus on strategic ES…

esrs:DisclosureO… …MaterialImpactsRisksAndOppor…
2024-01-01 - 20…
In addition, the Audit Committee oversees sustainability reporting- related matters related to external reporting e.g. …

esrs:NumberOfExecutiveMembers
2024-01-01 - 2024-12-31
0

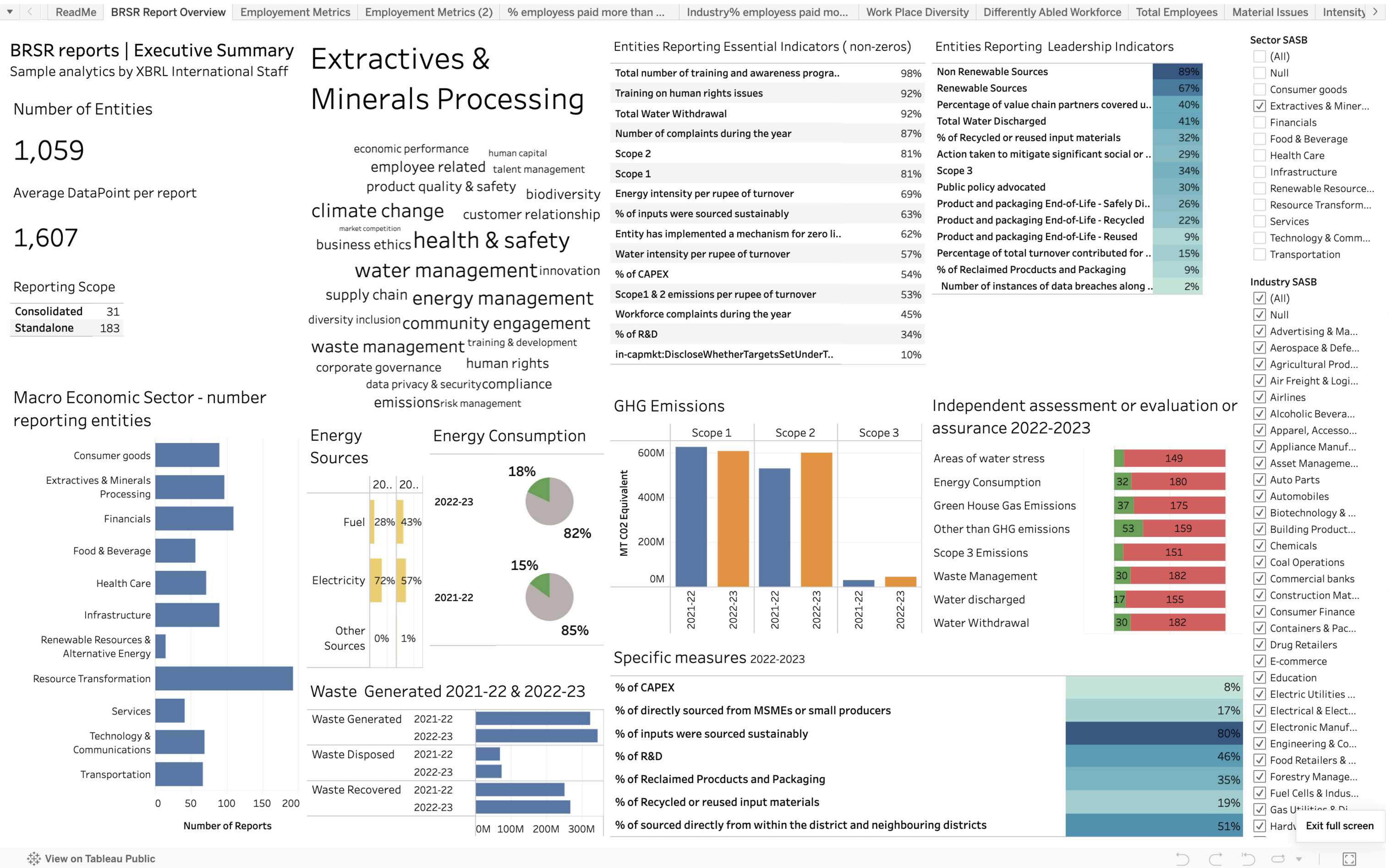
esrs:NumberOfNonexecutiveMembers
2024-01-01 - 2024-12-31

Positive Number | Negative Number | Text Data | Paragraph | Boolean And Fixed | Clear

Selected Elements | Hidden Elements | Meta Information

Tagged Values

	Label	XBRL Tag	Value	Unit	Scale	Start Date	End Date	Dimension	Anchoring concept
1	Description of business model and value chain […	esrs:DescriptionOfBusinessModelAndValueChai…	View Fact Value			2024-01-01	2024-12-31		



Mandatory XBRL Disclosures in India… "BRSR"

Source: [Exemplar Analytics (XBRL International)]

@xbrlint

XBRL

Sustainability Disclosure Cautions

Unit comparability

tCO2e

tCO2e/$ ¥ Rs ₩

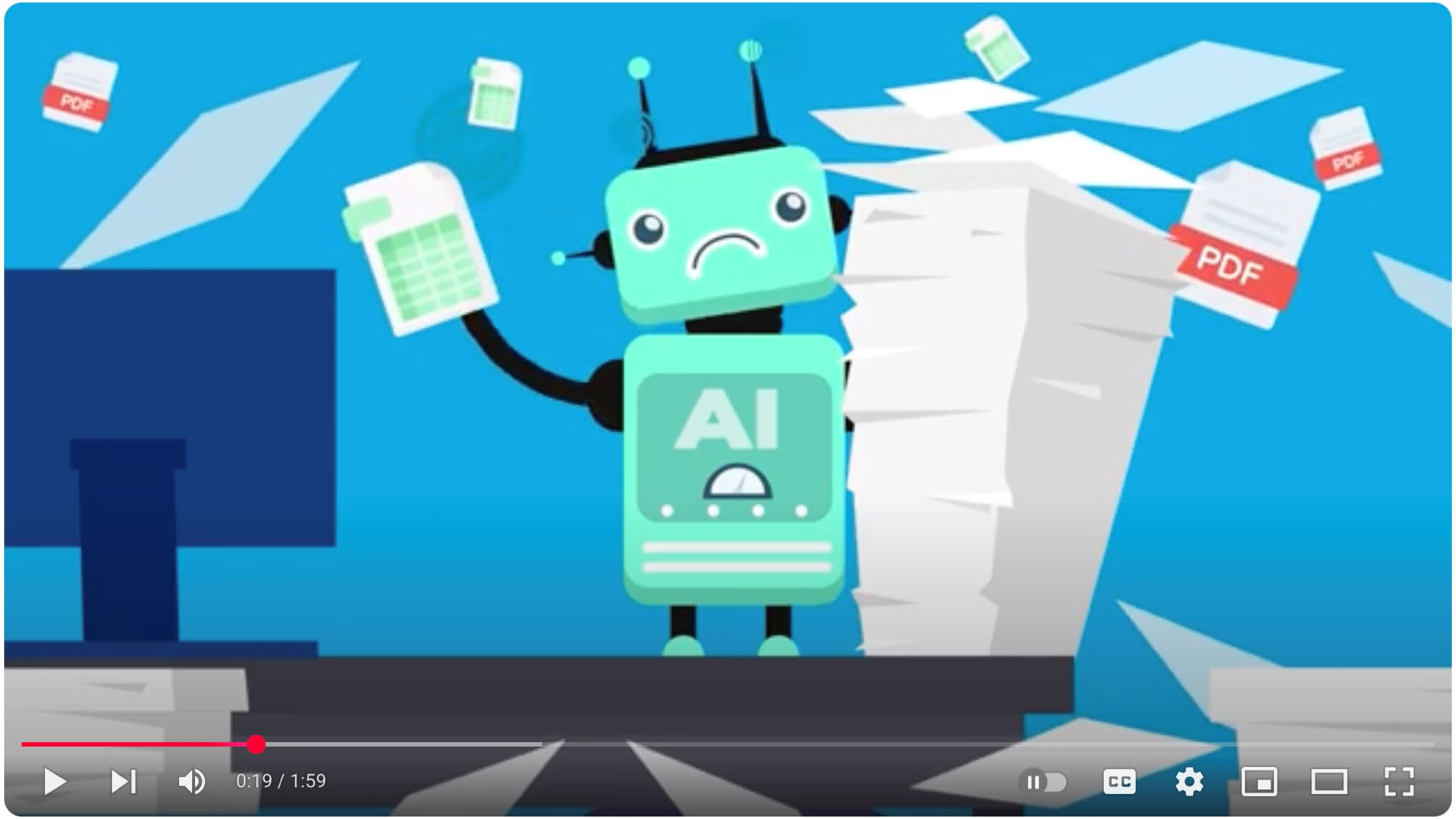
GT/GJ

Standards Comparison

(Concordances needed)

Narrative Analytics

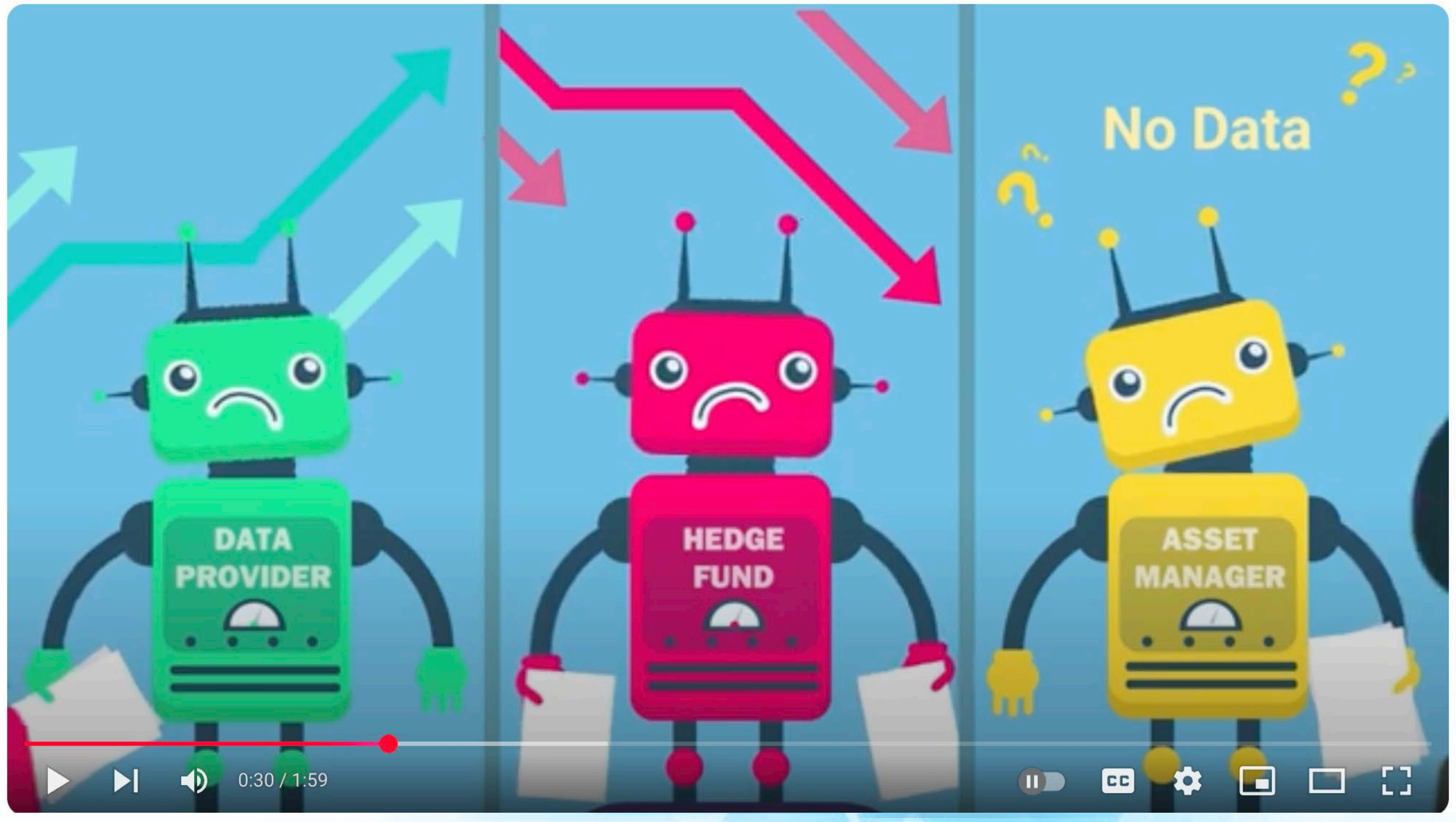
Outline

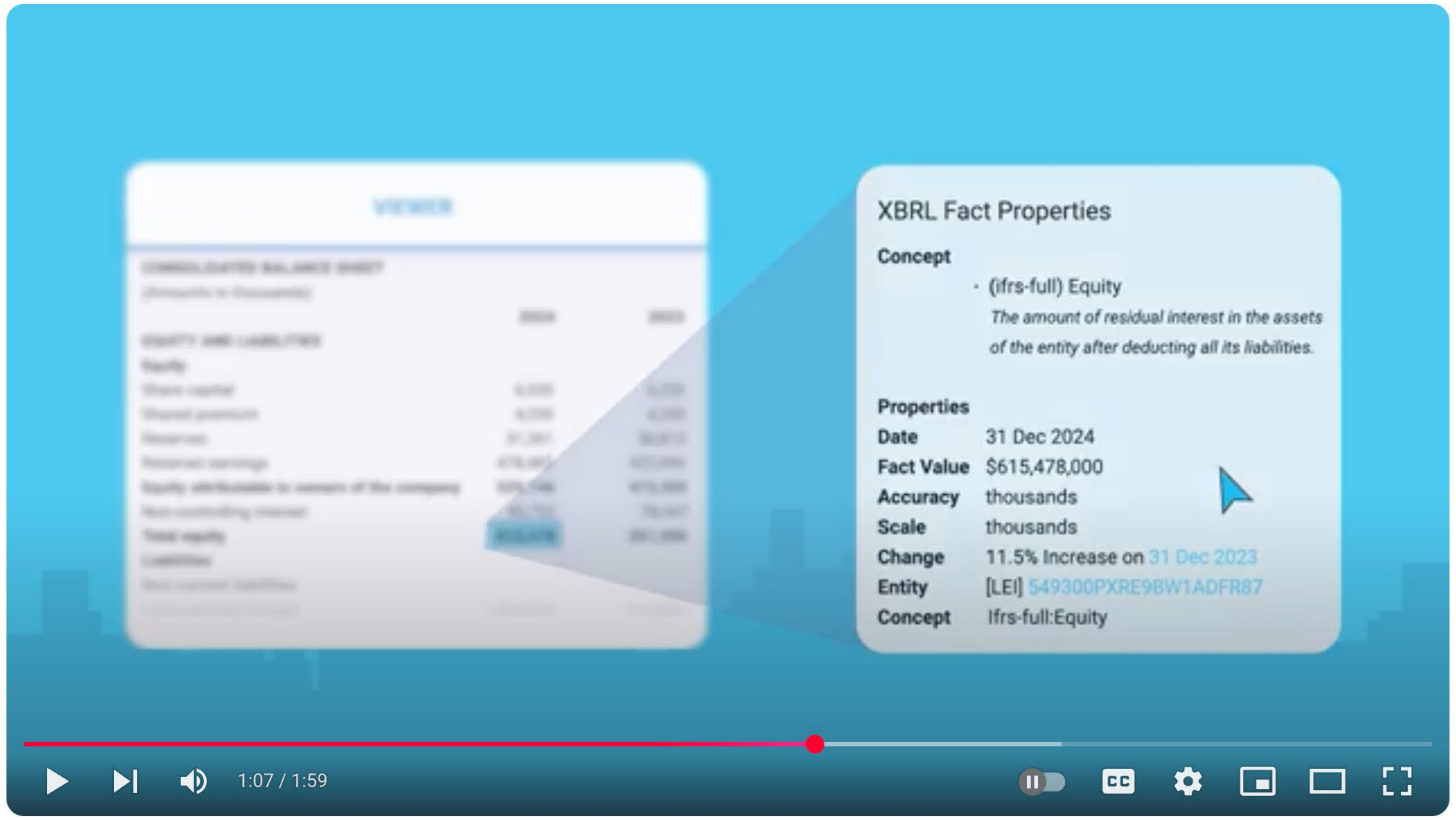


Please see the explainer video
Click Here.

See: https://www.xbrl.org/the-standard/why/ai-future/

- Different AIs… even well-trained AIs will come up with different answers to the same questions using the same unstructured inputs. The data and its definitions must be structured and traceable.





Structured data = Management Accountability in the AI era.

Single version of the truth…

Management accountability for disclosure should be central concern for policy makers

1. The ability of AI to tag unstructured data without guidance is weak*. Company disclosures are almost by definition, unique, meaning reaching “investor grade” data is extremely hard.

2. We can have *many* versions of the digital truth, created by competing AIs consuming unstructured data. OR we can have a *single* version of the digital truth that management is accountable for.

* See Wang, Y. (2025, May 27). FinTagging: An LLM-ready benchmark for extracting and structuring financial information. arXiv preprint. https://arxiv.org/abs/2505.20650v1

When Data Lacks Structure

Difficult Data Extraction

PDFs are hard to process—AI/OCR is error-prone, especially with complex layouts.

No Metadata Available

Without taxonomies, systems must guess meaning and context.

Numerical & KPI Issues

Inconsistent formats make comparison and aggregation difficult.

Narrative Content Challenges

Free text and mixed data are hard to interpret consistently.

Weak Validation

No built-in checks → more manual work, less reliable insights.

AI Projections

Simplifies Tagging

60%-80% Accuracy

“Co-pilot” to Management

Conversational Analysis

“Trust but Verify”

Breaks open data science

Discovery/access issues

Digital Report as Beacon

All digital data

Data quality *is key*

“Paper” means invisible

New modes/new realities

Reports as a Service

CA/CM and CAAT

Semantic Standards

AI will create radical corporate change. Who Wins?

The impact of AI on corporates must not be underestimated

- Change within companies is starting now.
- AI will create new winners. New losers.
- Ensuring that there is a bedrock of high-quality accessible digital data about performance should be a key policy concern.

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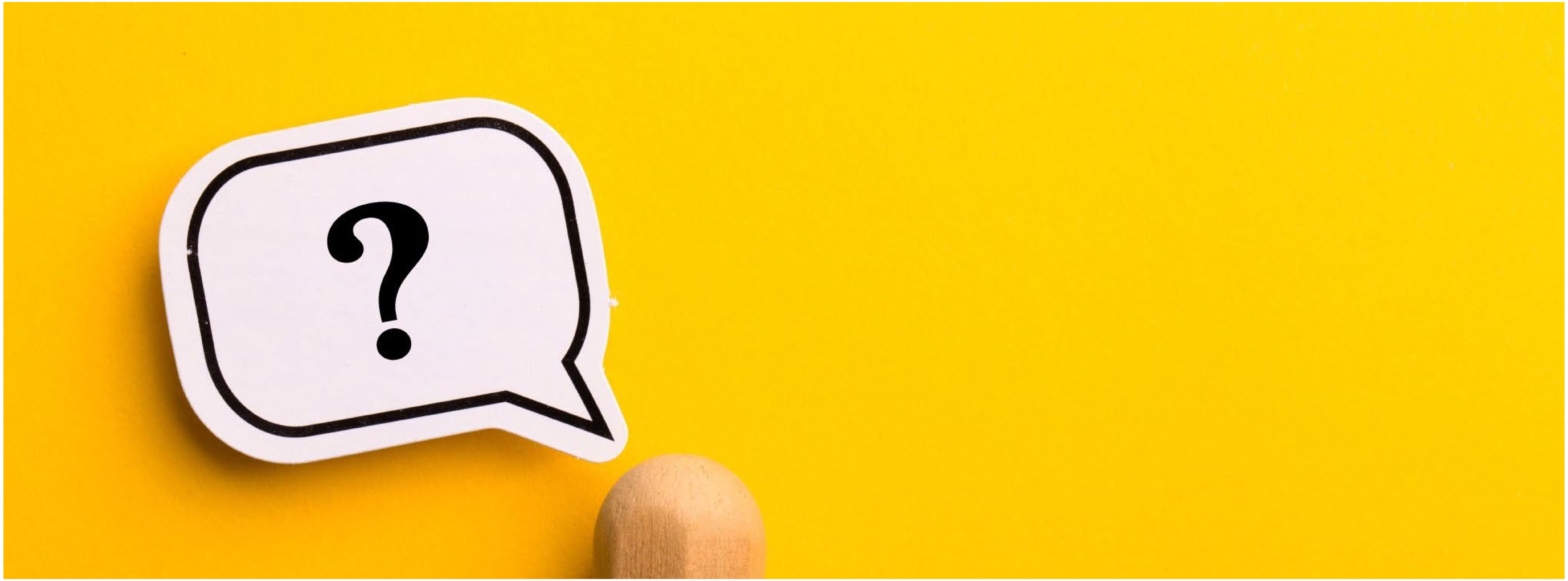
climateworks FOUNDATION

GRANT RECIPIENT
TIPPING POINT FUND ON IMPACT INVESTING

IFRS Sustainability CAPACITY BUILDING

Questions?



Appendix!

Some links from this deck

- Exemplar analytics around the BRSR data set
- The Project Directory of XBRL mandates around the world
- Current XBRL Certified Software listings
- XBRL and AI
- Prototype Maersk report, prepared by XBRL vendor IRIS
- Sign up to the XBRL International newsletter for weekly updates
- Join us – the global, not-for-profit standards development organization for digital reporting.
- https://www.xbrl.org

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