
**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

John Turner
CEO
XBRL International

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Digital Sustainability Disclosures... And Analysis in the AI Era.

ISAR 42

John Turner
CEO XBRL International



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.

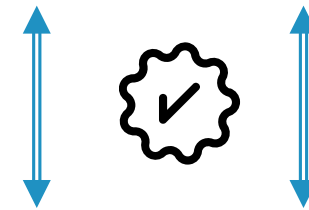


An analogy...

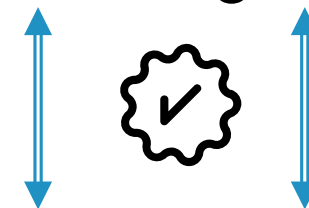
A flexible framework for digitisation of reports of any kind.

- 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

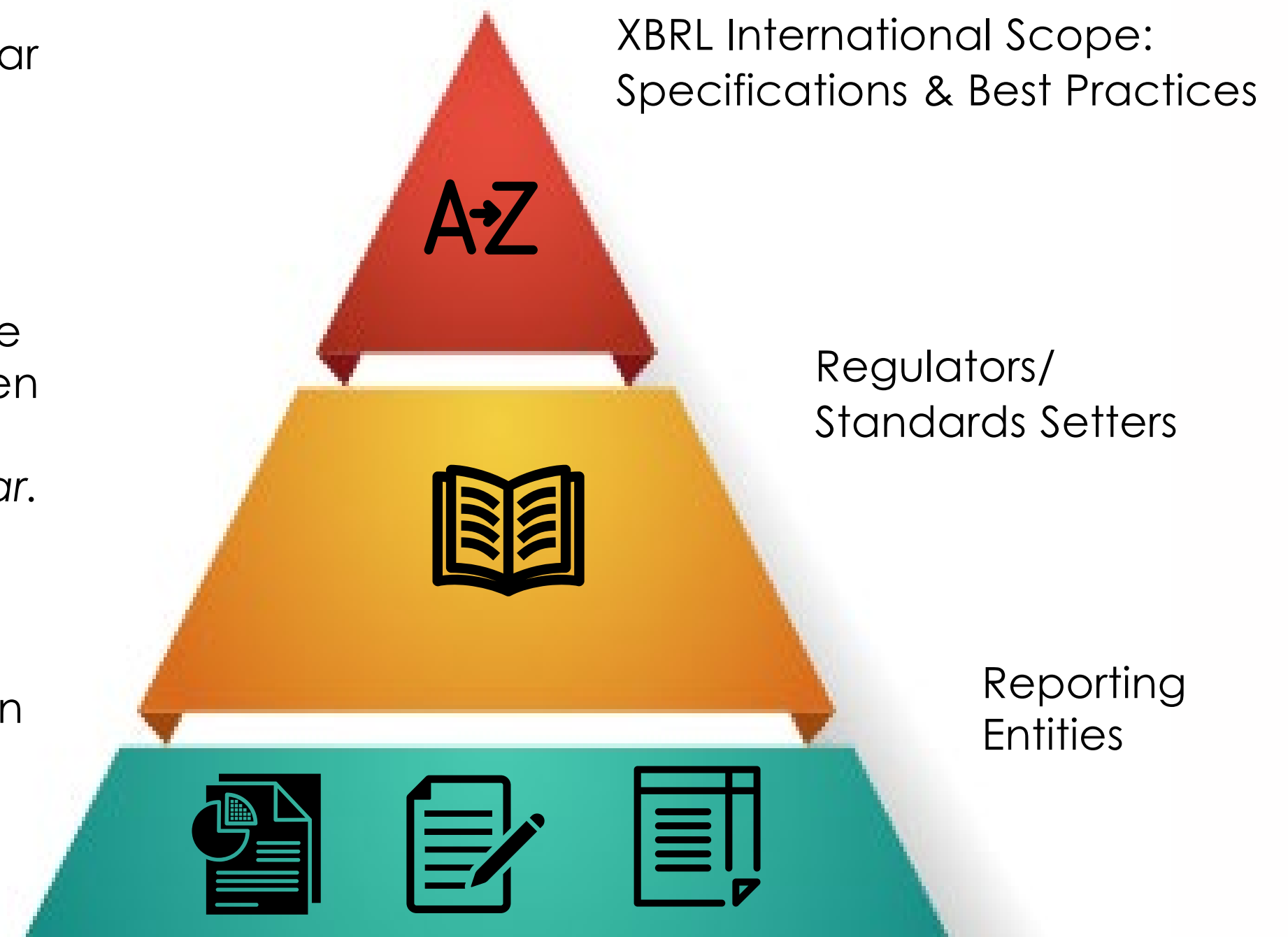
Alphabet & Grammar



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

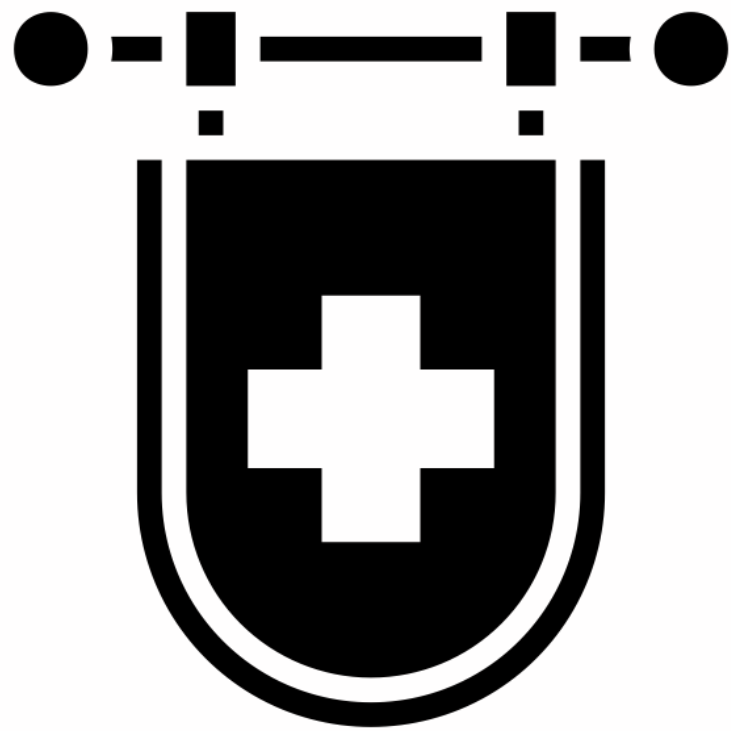


Report using words in the dictionary. *Must use alphabet & grammar.*



Switzerland

We are content neutral and domain neutral



Dictionaries



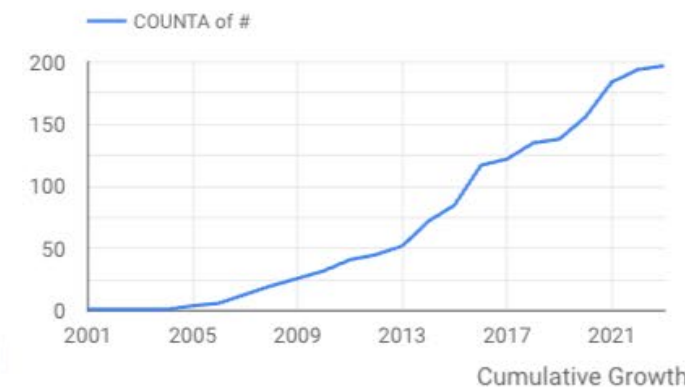
Global Mandates

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



Category ▾

Number of Implementations
216



Implementer ▾
U. S. Small Business Administration
Turkish Revenue Administration
Tokyo Stock Exchange
The Superintendency of the Securities Market
The Superintendence of Companies
The Royal Dutch Organization of Accountants
The Qatar Stock Exchange + Qatar Financial Markets Authority
The Mexican Stock Exchange and The National Banking and ...
The Insurance Commission
The Institute for the Supervision of Insurance

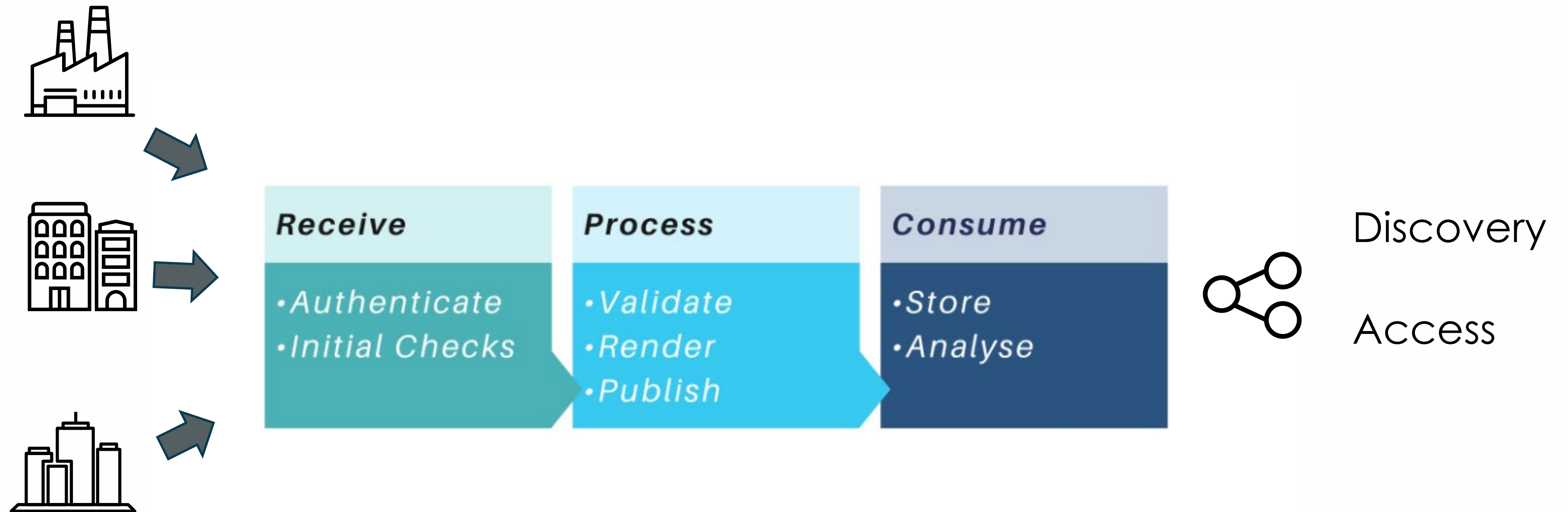
1 - 10 / 155 < >

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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-

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.

← → ↻ https://eu.iriscarbon.com/Home/lxbrlViewer/67b7351de538d217a4b5dc56 ☆ 🔒 📄 ⬇️ J Work New Chrome available

Inline XBRL Viewer User Guide 🔍 Search ⌵ ⬇️ Download XBRL Report Facts: 415 <



Annual Report 2024

ALL THE WAY TO ZERO

MAERSK A.P. Møller - Mærsk A/S
Esplanaden 50, DK-1263 Copenhagen K | Registration no. 22756214

ALL THE WAY

About this report

A.P. Møller - Maersk (Maersk) has prepared an integrated Annual Report in 2024 and no longer publishes separate sustainability and financial reports.

The 2024 Integrated Annual Report
In accordance with the Corporate Sustainability Reporting Directive (CSRD), the 2024 Annual Report has been prepared as one report, integrating the sustainability and financial reports and embedding the mandatory European Sustainability Reporting Standards (ESRS).

The Annual Report's consolidated financial statements have been prepared in accordance with IFRS Accounting Standards as adopted by the EU and further requirements in the Danish Financial Statements Act. The Annual Report furthermore provides detailed disclosures of the company's performance, strategy, corporate governance, sustainability

Additional reports
The Annual Report for Maersk in PDF format, the XHTML version submitted to the Danish Financial Supervisory Authority and additional reports with

■ Positive Number ■ Negative Number ■ Text Data ■ Paragraph ■ Boolean And Fixed

Clear

Powered by IRIS CARBON®

12

A.P. Møller - Maersk
Annual Report 2024

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.

BUSINESS MODEL

Our business and how we create value

A.P. Møller - 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.

Customers and growth

Operational excellence

Logistics & Services

Customer synergies

Ocean

Operational synergies

Terminals

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.

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A.P. Møller - Maersk
Annual Report 2024

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.

PrevNext

Show Properties: OnOff

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...
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esrs:InformationAboutTheBoardOfDirectors	2024-01-01 - 2024-12-31	of 12 members (
esrs:InformationAboutTheBoardOfDirectors	2024-01-01 - 2024-12-31	Board competen
esrs:DisclosureOfElementsOfStrateavThatRelateToOrImoactSustainabilityMattersExplanatory	2024-01-01 - 2024-12-31	Skills and expert
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esrs:DisclosureOfElementsOfStrateavThatRelateToOrImoactSustainabilityMattersExplanatory	2024-01-01 - 2024-12-31	To leverage know
esrs:DisclosureOfElementsOfStrateavThatRelateToOrImoactSustainabilityMattersExplanatory	2024-01-01 - 2024-12-31	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
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Meta Information

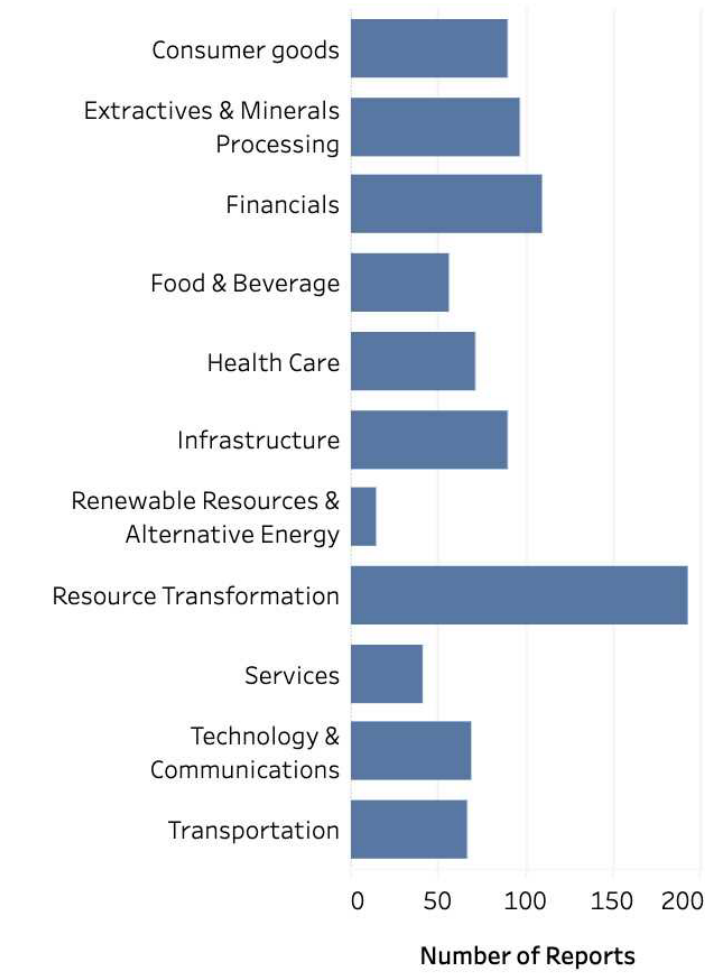
Tagged Values

	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		

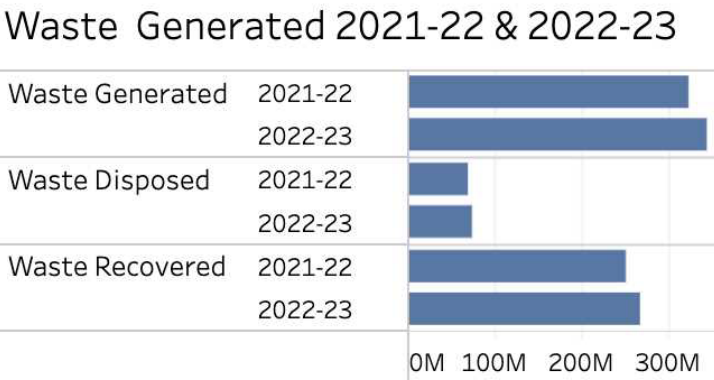
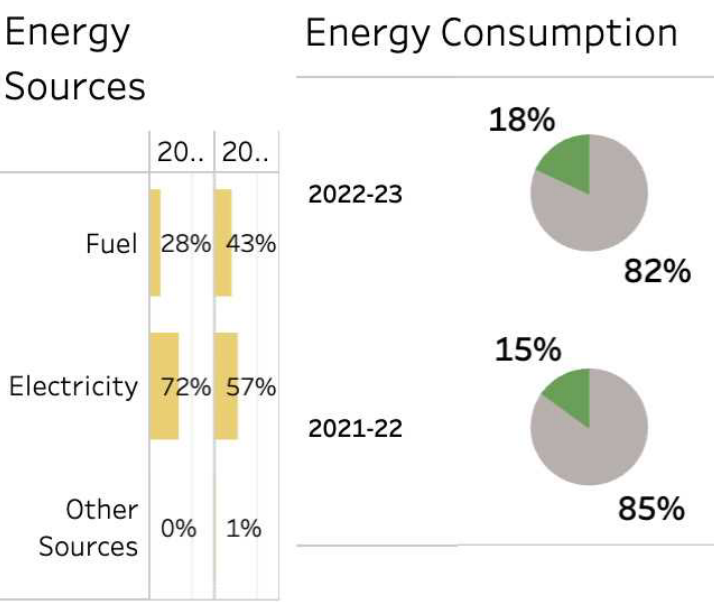
BRSR reports | Executive Summary
Sample analytics by XBRL International Staff

Number of Entities
1,059
Average DataPoint per report
1,607
Reporting Scope
Consolidated 31
Standalone 183

Macro Economic Sector - number reporting entities

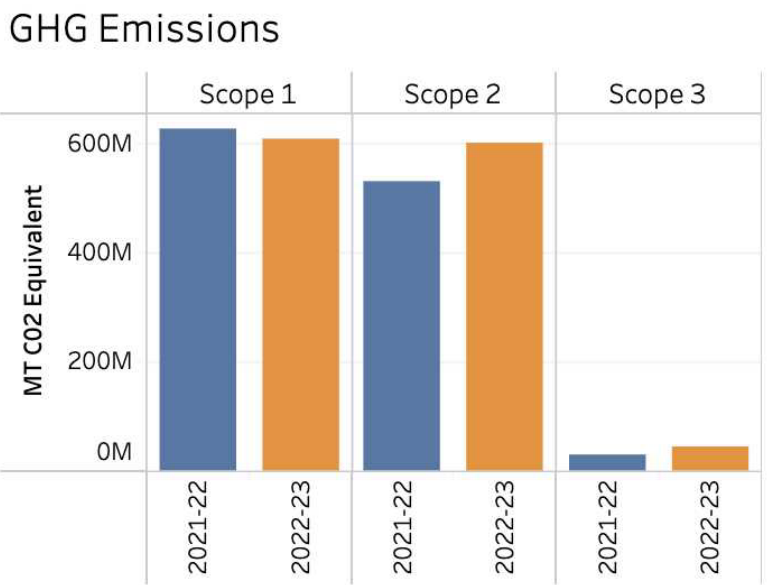


Extractives & Minerals Processing



Entities Reporting Essential Indicators (non-zeros)

Total number of training and awareness progra..	98%
Training on human rights issues	92%
Total Water Withdrawal	92%
Number of complaints during the year	87%
Scope 2	81%
Scope 1	81%
Energy intensity per rupee of turnover	69%
% of inputs were sourced sustainably	63%
Entity has implemented a mechanism for zero li..	62%
Water intensity per rupee of turnover	57%
% of CAPEX	54%
Scope1 & 2 emissions per rupee of turnover	53%
Workforce complaints during the year	45%
% of R&D	34%
in-capmkt:DiscloseWhetherTargetsSetUnderT..	10%

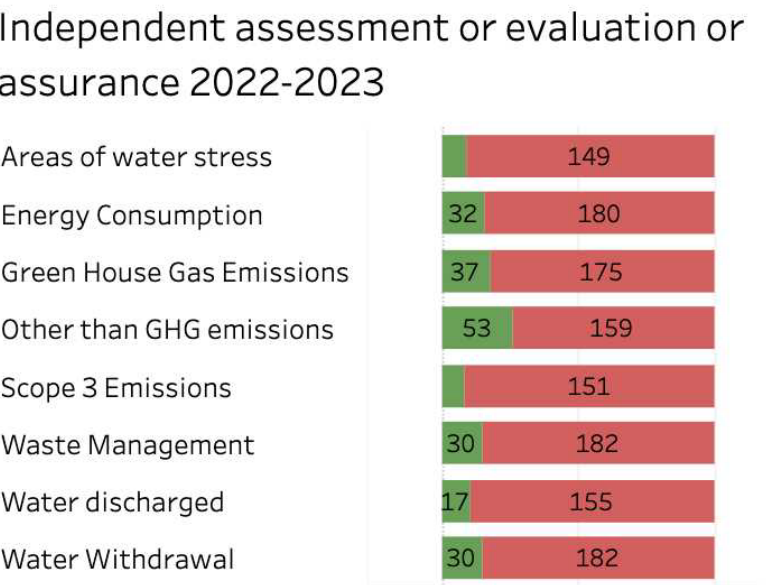


Specific measures 2022-2023

% of CAPEX	8%
% of directly sourced from MSMEs or small producers	17%
% of inputs were sourced sustainably	80%
% of R&D	46%
% of Reclaimed Procduts and Packaging	35%
% of Recycled or reused input materials	19%
% of sourced directly from within the district and neighbouring districts	51%

Entities Reporting Leadership Indicators

Non Renewable Sources	89%
Renewable Sources	67%
Percentage of value chain partners covered u..	40%
Total Water Discharged	41%
% of Recycled or reused input materials	32%
Action taken to mitigate significant social or ..	29%
Scope 3	34%
Public policy advocated	30%
Product and packaging End-of-Life - Safely Di..	26%
Product and packaging End-of-Life - Recycled	22%
Product and packaging End-of-Life - Reused	9%
Percentage of total turnover contributed for ..	15%
% of Reclaimed Procduts and Packaging	9%
Number of instances of data breaches along ..	2%



- Sector SASB
- ☐ (All)
 - ☐ Null
 - ☐ Consumer goods
 - ☒ Extractives & Miner...
 - ☐ Financials
 - ☐ Food & Beverage
 - ☐ Health Care
 - ☐ Infrastructure
 - ☐ Renewable Resource...
 - ☐ Resource Transform...
 - ☐ Services
 - ☐ Technology & Comm...
 - ☐ Transportation
- Industry SASB
- ☒ (All)
 - ☒ Null
 - ☒ Advertising & Ma...
 - ☒ Aerospace & Defe...
 - ☒ Agricultural Prod...
 - ☒ Air Freight & Logi...
 - ☒ Airlines
 - ☒ Alcoholic Bever...
 - ☒ Apparel, Access...
 - ☒ Appliance Manuf...
 - ☒ Asset Manageme...
 - ☒ Auto Parts
 - ☒ Automobiles
 - ☒ Biotechnology & ...
 - ☒ Building Product...
 - ☒ Chemicals
 - ☒ Coal Operations
 - ☒ Commercial banks
 - ☒ Construction Mat...
 - ☒ Consumer Finance
 - ☒ Containers & Pac...
 - ☒ Drug Retailers
 - ☒ E-commerce
 - ☒ Education
 - ☒ Electric Utilities ...
 - ☒ Electrical & Elect...
 - ☒ Electronic Manuf...
 - ☒ Engineering & Co...
 - ☒ Food Retailers & ...
 - ☒ Forestry Manage...
 - ☒ Fuel Cells & Indus...
 - ☒ Gas Utilitios & Di...
 - ☒ Hardw...
- Exit full screen

Mandatory XBRL Disclosures in India... “BRSR”



Source: [Exemplar Analytics \(XBRL International\)](#)

Sustainability Disclosure Cautions

Unit comparability

tCO₂e

tCO₂e/\$ ¥ Rs ₩

GT/GJ

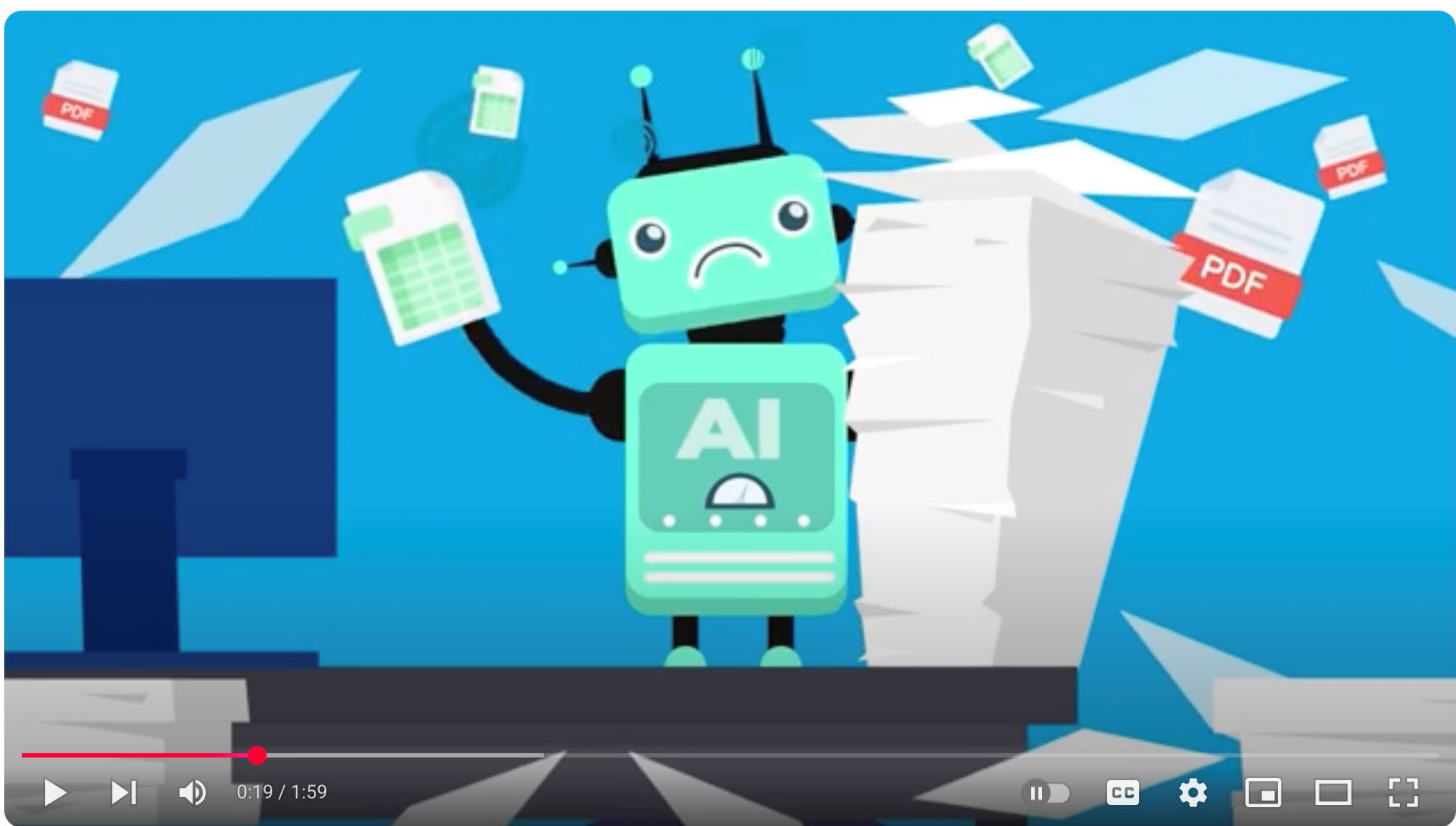
Standards Comparison

(Concordances needed)

Narrative Analytics

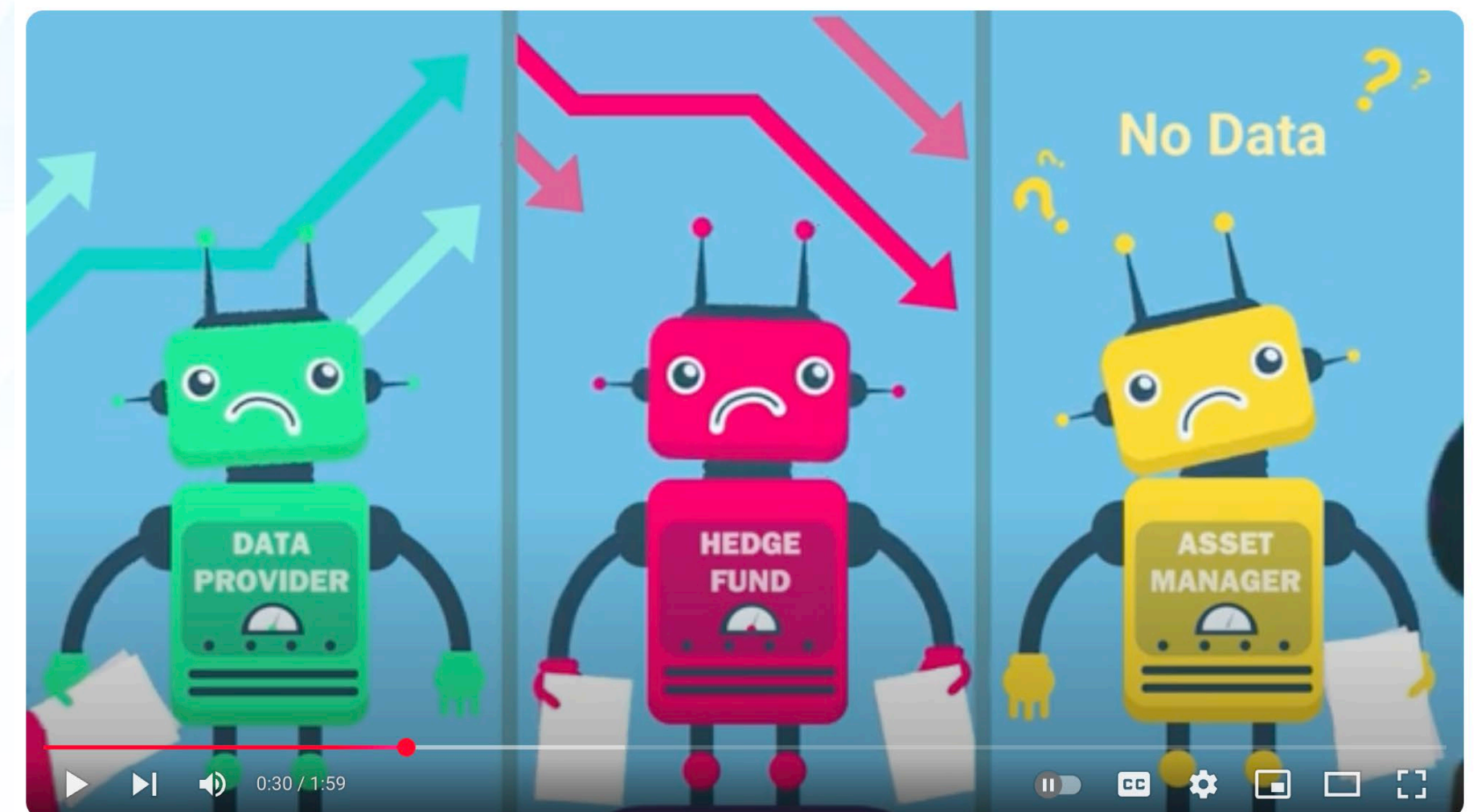
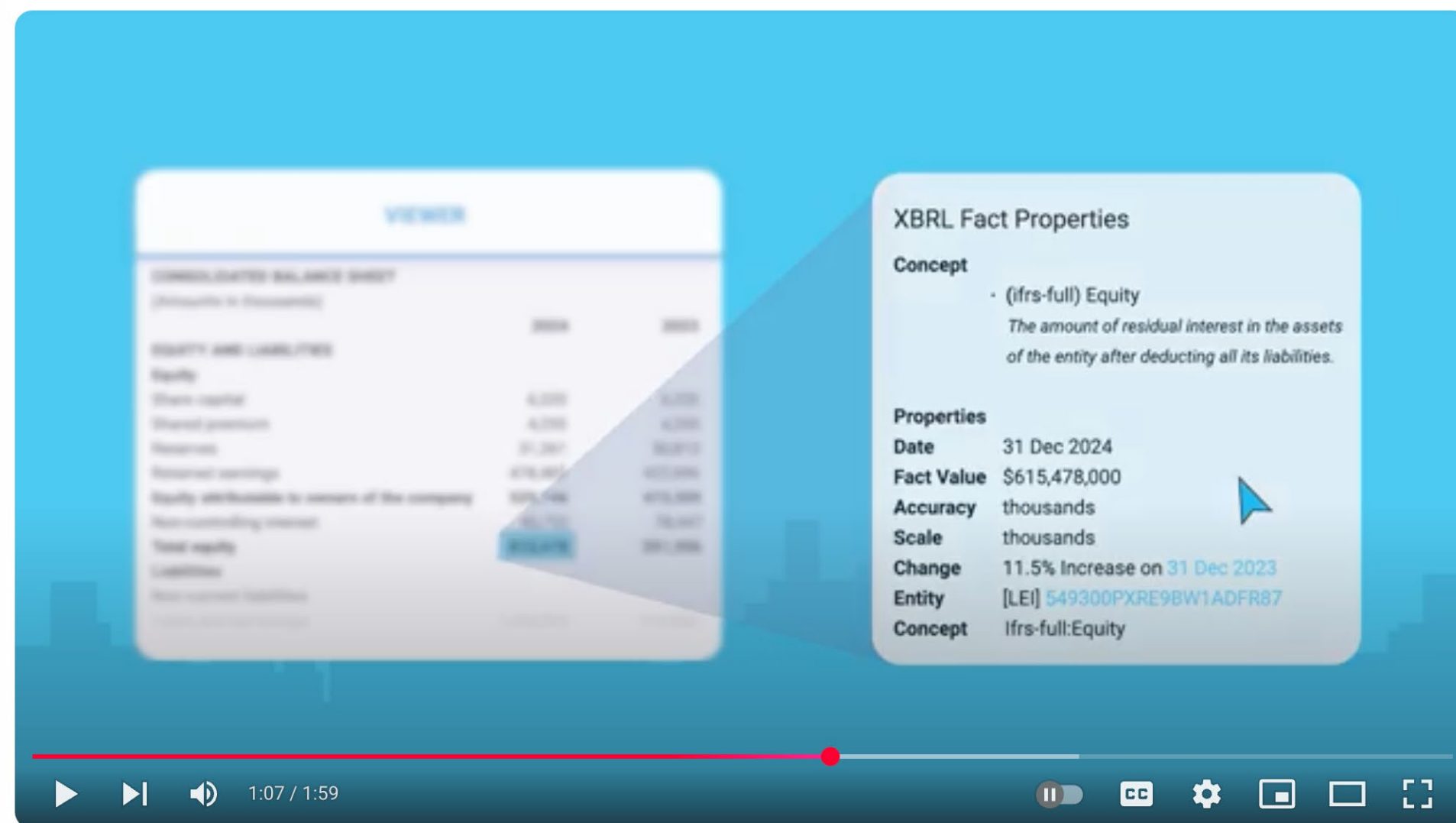
Outline

1. What is Digital Reporting?
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-



Please see the explainer video
Click Here.

- 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.



When Data Lacks Structure

Difficult Data Extraction

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



Numerical & KPI Issues

Inconsistent formats make comparison and aggregation difficult.



Weak Validation

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



No Metadata Available

Without taxonomies, systems must guess meaning and context.



Narrative Content Challenges

Free text and mixed data are hard to interpret consistently.



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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COMING SOON!

**CAPACITY BUILDING
AND THE
XBRL
REGULATORY
PLAYBOOK**



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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