



AI in Sustainability

The case for AI in sustainability reporting

AI presents a significant opportunity for differentiated sustainability reporting. With increasing market demands for transparency and accountability, businesses must integrate AI to enhance their value creation process.

Malaysia's National Sustainability Reporting Framework (NSRF) marks a pivotal step towards aligning with IFRS Sustainability Disclosure Standards, potentially accelerating AI adoption for more effective reporting.

At PwC, we've developed cutting-edge Generative AI tools that empower us to confidently and rapidly deliver solutions for pressing sustainability issues.



Potential applications of AI

- 1** AI enables faster, more thorough sustainability framework gap analysis
- 2** With the NSRF's expanded Scope 1, 2, and 3 emissions disclosure, AI excels at quickly classifying client data into relevant scopes and categories
- 3** AI streamlines Double Materiality Assessment (DMA) by generating comprehensive lists of material sustainability risks and opportunities
- 4** AI optimizes sustainability report creation by synthesizing data findings into compelling content



Supporting sustainability reporting with AI

At PwC, we're developing AI-powered tools to streamline sustainability reporting for your business. This automation not only manages complex demands but also frees up our teams' capacity to focus on tasks which require more human insight and attention.

Sustainability Reporting Framework Gap Analysis

With over 1,000 ESRS and 600 IFRS data points, companies face a monumental task in identifying reporting gaps for compliance.

PwC's AI tool automates this assessment, rapidly comparing your existing documents against full compliance requirements. This flags crucial gaps for human review, saving many hours of manual analysis and accelerating your path to compliance.

DMA pathway mapping

Materiality assessment is a critical building block in sustainability management and involves identifying ESG-related risks and opportunities that might impact a company's financial performance.

Our AI tool helps to create a comprehensive list of both financial and impact materiality topics through analysis of a company's business activities and value chain and ranks them through a scoring methodology.

GHG Protocol Scope 3 Category 1 calculation

A company's voluminous list of purchased goods and services can demand extensive review for emission factor assignment.

PwC's AI GHG tool helps to automatically classify lists of goods and services and categorise them so that emission factors can be assigned. It also identifies which items belong in Scope 1 and 2 to prevent double counting risk.

AI reporting management

After sustainability related data is collected, analysed and finalised, it needs to be presented in a report that meets sustainability reporting standards.

Our AI tool can ingest the various reports produced during the engagement lifecycle and then generate content suitable for inclusion in a report. The content is tailored to relevant disclosure requirements, ready for edits by the sustainability reporting team.

Contact us



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