



Carbon GPT

Simplifying Sustainability





Carbon GPT

Simplifying Sustainability



Digitalizing Sustainability

AI-Driven Pathways to Faster, Smarter Sustainability Adoption

Dr Ivan Ling | CTO, Carbon GPT



INSIGHT

ESG INVESTMENTS: THE ASIA-PACIFIC REGULATORY PERSPECTIVE

July 18, 2024

Environmental, social, and governance (ESG) investing is gaining traction across the Asia-Pacific region, but different jurisdictions and markets have varied approaches to disclosure requirements and regulations, creating a complex landscape for investors and companies. The key markets of China, Hong Kong, Japan, and Singapore have each seen important ESG regulatory and market developments in recent years.



News • Industry Spotlight

As Scope 3 reporting deadline looms, Malaysian SMEs under pressure to provide sustainability disclosures

Malaysia's new sustainability reporting mandate drives corporate accountability, challenging businesses to align with global emissions standards and reshape their supply chains for a low-carbon future.

Green Central Banking

← Opinion

OPINION

Singapore's climate disclosure regime set to boost Asia green finance

September 25, 2025 | Written by Adam Kirkman and Ben Stuart

Singapore is preparing to flip the switch on mandatory climate

Taxonomy	Environmental objectives					Assessment approaches	
	E01: Climate change mitigation	E02: Climate change adaptation	E03: Biodiversity protection	E04: Circular economy transition	Other listed objectives	Principles-based assessment	Technical screening criteria
ASEAN Taxonomy	✓	✓	✓	✓	/	✓ (Foundation framework)	✓ (Plus standard)
Indonesia	✓	✓	✓	✓	/	✓ (for MSME ²¹)	✓ (for non-MSME)
Malaysia—CCPT	✓	✓			/	✓	/
Malaysia—SRI Taxonomy	✓	✓	✓	✓	/	✓	/
Philippines	✓	✓	To be addressed	To be addressed	/	✓	/
Singapore	✓	✓	✓	✓	Pollution prevention and control ²²	/	✓
Thailand	✓	✓	✓	✓	Sustainable use and protection of marine and water resources. Pollution prevention and control ²³	/	✓

Table from the policy brief showing how the regional ASEAN Taxonomy and the Member States' taxonomies address environmental objectives (EOs) and assessment approaches.

Vietnam advances in ASEAN sustainability reporting shift

August 12, 2025 | 14:08 ★★★★★ (0) user say

Vietnam is taking deliberate action to align its corporate sustainability reporting practices with international frameworks, as regional momentum builds to meet investor expectations, manage climate risks, and strengthen corporate transparency.

A new report by the Association of Chartered Certified Accountants (ACCA) highlights the need for ASEAN nations to take a more active role in shaping global policy and standard-setting in sustainability reporting.



ASEAN TAXONOMY FOR SUSTAINABLE FINANCE

VERSION 4



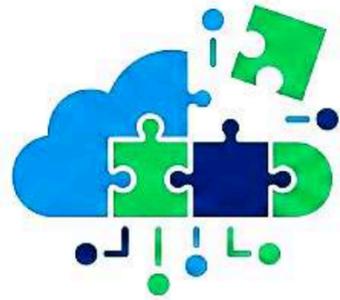
[1] Monetary Authority of Singapore, "Singapore climate disclosure regime set to boost sustainability reporting," *Green Central Banking*, Sep. 2025.
 [2] Eco-Business, "As Scope 3 reporting deadline looms, Malaysian SMEs under pressure to provide sustainability disclosures," *Eco-Business*, 2024.
 [3] Vietnam Investment Review, "Vietnam advances in ASEAN sustainability reporting shift," *VIR*, 2024.
 [4] Morgan, Lewis & Bockius LLP, "ESG investments: Asia-Pacific regulatory perspectives," *Morgan Lewis*, Jul. 2024.
 [5] United Nations Environment Programme Finance Initiative (UNEP FI), "How are ASEAN member states approaching sustainable finance taxonomies?" *UNEP FI*, 2023.

The question is no longer *whether* sustainability should be done.

The real challenge is how to **scale it consistently and credibly** across an **entire nation**.



The challenge



Fragmented
Data



Inconsistent
Report Quality



Cost and
Scalability



Overview



Scaling ESG

Ensuring sustainability is accessible for everyone



Partnership

Scaling through Public-Private partnerships



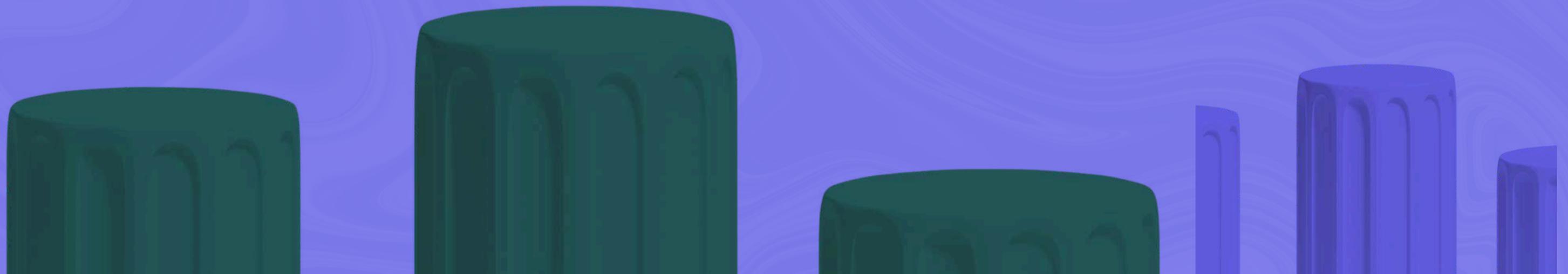
Transparency

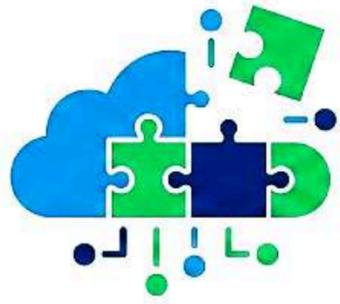
Building trust through openness & accountability



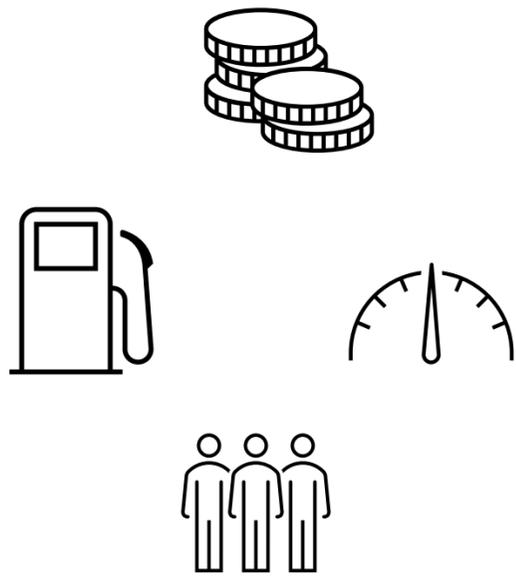
Our Innovation

Carbon GPT's solution showcase

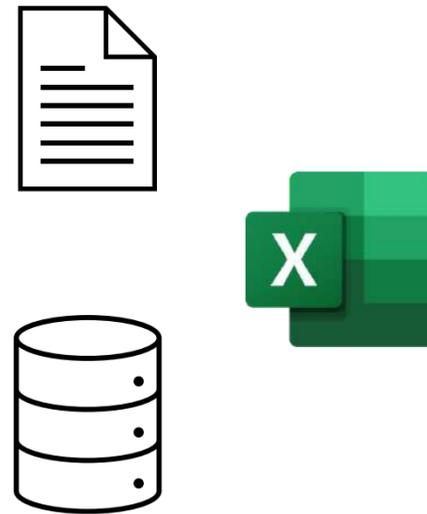




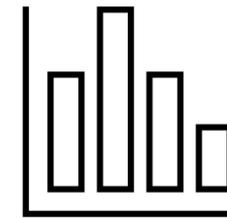
Fragmented Data



Raw Data



Intermediate Format



Analytics

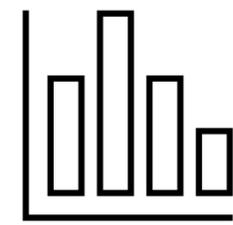


Regulatory report

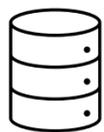




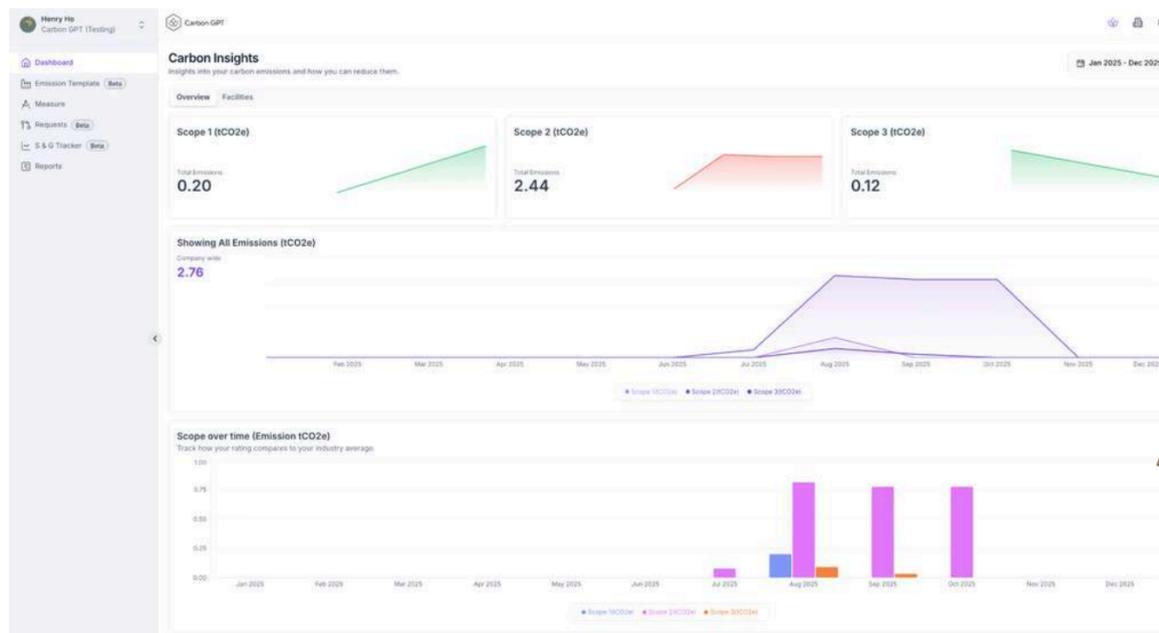
Step 1: Centralize data



Analytics



Intermediate Format

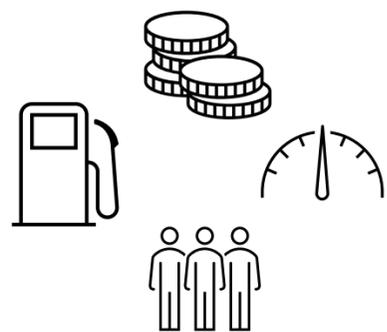
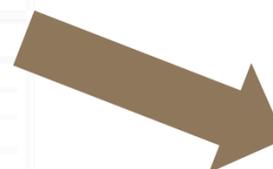


Single Source of Truth



SCIENCE BASED TARGETS

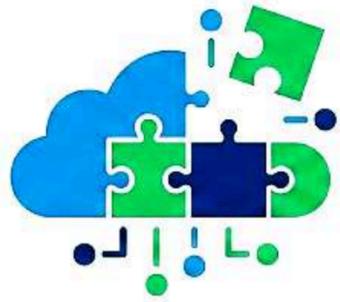
DRIVING AMBITIOUS CORPORATE CLIMATE ACTION



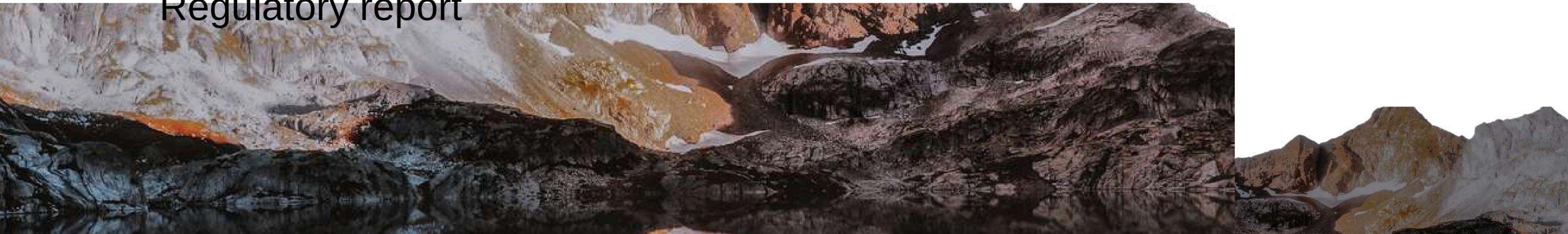
Raw Data

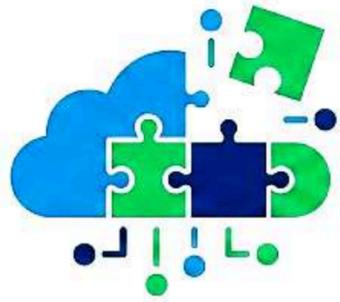
Regulatory report



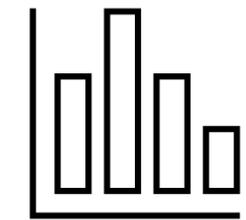


Step 2: Automate scoring





Step 3: Actionable insights



Analytics



SCIENCE
BASED
TARGETS

DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

Scoring/
Audits

Actionable
insights

Regulatory report



Scaling ESG with AI

- Emission factors matching
- Parsing unstructured data
- Framework mapping
- Digital audit



Solution - Digitalizing Sustainability

AI Carbon Accounting Dashboard (SaaS)



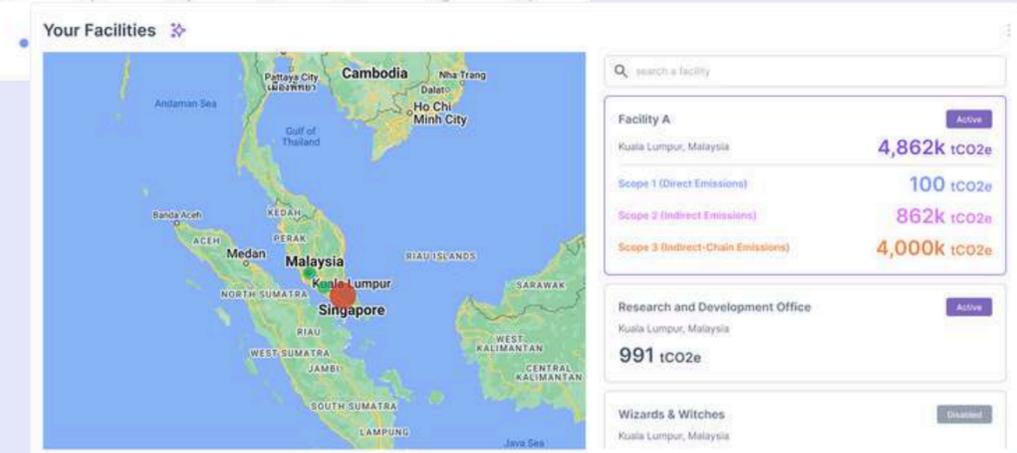
Accurate Emissions Tracking



Automated Data Collection



Audit-friendly interface



Solution - Democratizing ESG

Virtual Sustainability Co-Pilot



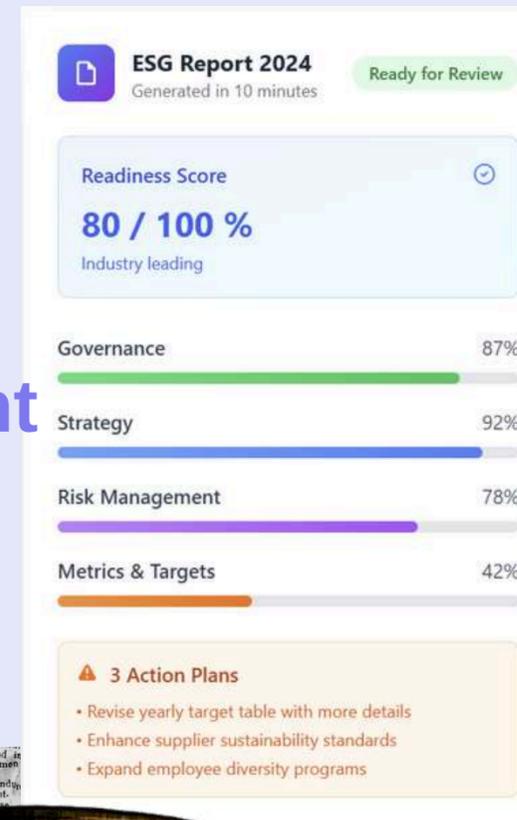
AI powered ESG Report Writing



AI assisted Materiality Assessment



ESG focused AI Assistant



How may I assist you today?

Why should I care about my organization's carbon emission?

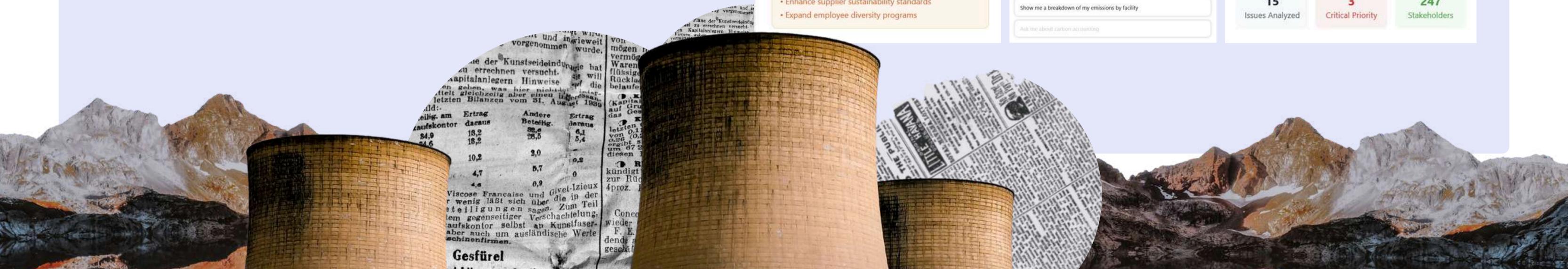
You definitely must care! With all the natural disaster occurring, it was all due to global warming! It might not seem like it, but all that you do daily contributes to the warming of the earth which directly affects wind speeds and sea level.

What is Carbon GPT, and why should I use it?

What are my sources of emissions?

Show me a breakdown of my emissions by facility

Ask me about carbon accounting



Solution - Simplifying Regulation

Report Gap Analysis (With Bursa Malaysia)

IFRS S1 & S2 Readiness Score

Regional Benchmark with over 1000+ reports

Highlights gaps and provides actionable insights

S2.06a-i(2) **Medium**

Does the entity disclose how responsibilities for climate-related risks and opportunities are reflected in the terms of reference, mandates, role descriptions and other related policies applicable to that governance body/individual?

Recommendations:

- On Page 56 - Corporate Governance Overview Statement - Board Roles and Responsibilities: Add a subsection or table summarizing how climate-related risks and opportunities are reflected in the Board Charter, Risk Management Committee Terms of Reference, and Sustainability Committee Terms of Reference, including direct excerpts or paraphrased responsibilities.
- On Page 57 - Corporate Governance Overview Statement - Board Committees: Expand the description to explicitly state the climate-related responsibilities assigned to each relevant committee and individual (e.g. Group CEO, Head of Sustainability) and reference the specific sections of their mandates or role descriptions.
- On Page 47 - Ensuring Robust Climate Governance: Include a summary or direct extract from the ESG Remuneration Framework and relevant role descriptions that shows how climate-related responsibilities are incorporated into performance metrics and job expectations.
- On Page 73 - Remuneration Committee: Add a statement clarifying how climate-related responsibilities are considered in the Remuneration Committee's Terms of Reference and in the role descriptions of Senior Management.

[View implementation examples](#)



Gap Analysis Report

Compliance Assessment

71% Report Readiness
71% Overall

Identified Gaps:

- ① No clear disclosure on whether and how performance metrics related to targets are included in remuneration policies.
- ② Lack of detailed disclosure on how oversight is exercised over the specific management-level position/committee (SSC).

[View Analysis Sample](#)



IFRS Alignment Score

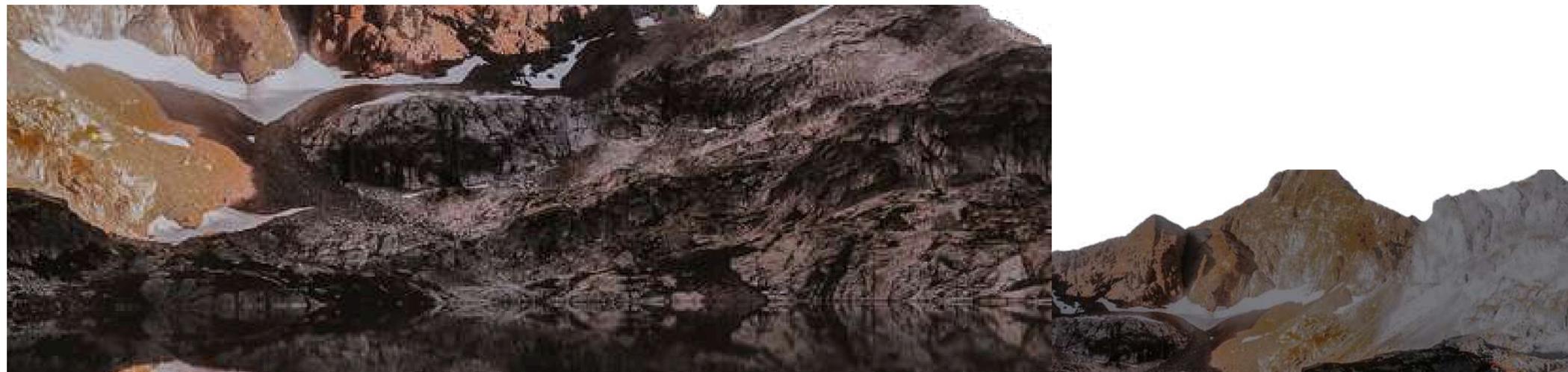
Company Name	Report Year	S1 Readiness %	S1 Gaps	S2 Readiness %	S2 Gaps
GENTING BHD	2025	N/A		N/A	N/A
BURSA MALAYSIA BHD	2024	73	14 10 28	52	76 37 40 82 159
BURSA MALAYSIA BHD	2025	N/A		N/A	N/A
SURIA CAPITAL HOLDINGS BHD	2024	67	17 6 29	52	64 47 47 37 131
GENTING BHD	2024	62	20 13 19	52	75 33 53 45 131
GENTING MALAYSIA BERHAD	2024	N/A		N/A	66 45 72 14 131
TECK GUAN PERDANA BHD	2025	40	31 8 13	52	39 80 34 17 131
KESM INDUSTRIES BHD	2025	77	12 8 32	52	72 37 41 53 131
MASTER TEC GROUP BERHAD	2024	54	24 13 15	52	38 81 40 10 131
MK LAND HOLDINGS BHD	2025	60	21 8 23	52	42 93 41 26 160
KUMPULAN FIMA BHD	2025	69	16 13 23	52	66 44 39 48 131
UMS HOLDINGS BHD	2024	63	19 11 22	52	52 63 33 35 131
QL RESOURCES BHD	2025	60	21 9 22	52	69 41 40 50 131
BM GREENTECH BERHAD	2025	63	19 13 20	52	63 48 50 33 131
K-ONE TECHNOLOG' BHD					
AGX GROUP BERHAD					
ECOSCIENCE INTERNATIONAL BERHAD					
IRIS CORPORATION BHD					
HARBOUR-LINK GRC BHD					
SIME DARBY PROPEF BERHAD					
ASIA FILE CORPORATION BHD					
GLOMAC BHD					
FLEXIDYNAMIC HOLDINGS BERHAD					
METRO HEALTHCARI BERHAD					
INNATURE BERHAD					
HPP HOLDINGS BERHAD					

- We analysed over 1000 reports from companies in ASEAN
- Each report is scored based on gap analysis
- Actionable insights are generated for each report and monetized
- Official partnership with Bursa Malaysia

Market Summary Company Announcements

AI-Sustainability Reporting and IFRS S1 & S2 Gap Analysis by Carbon GPT

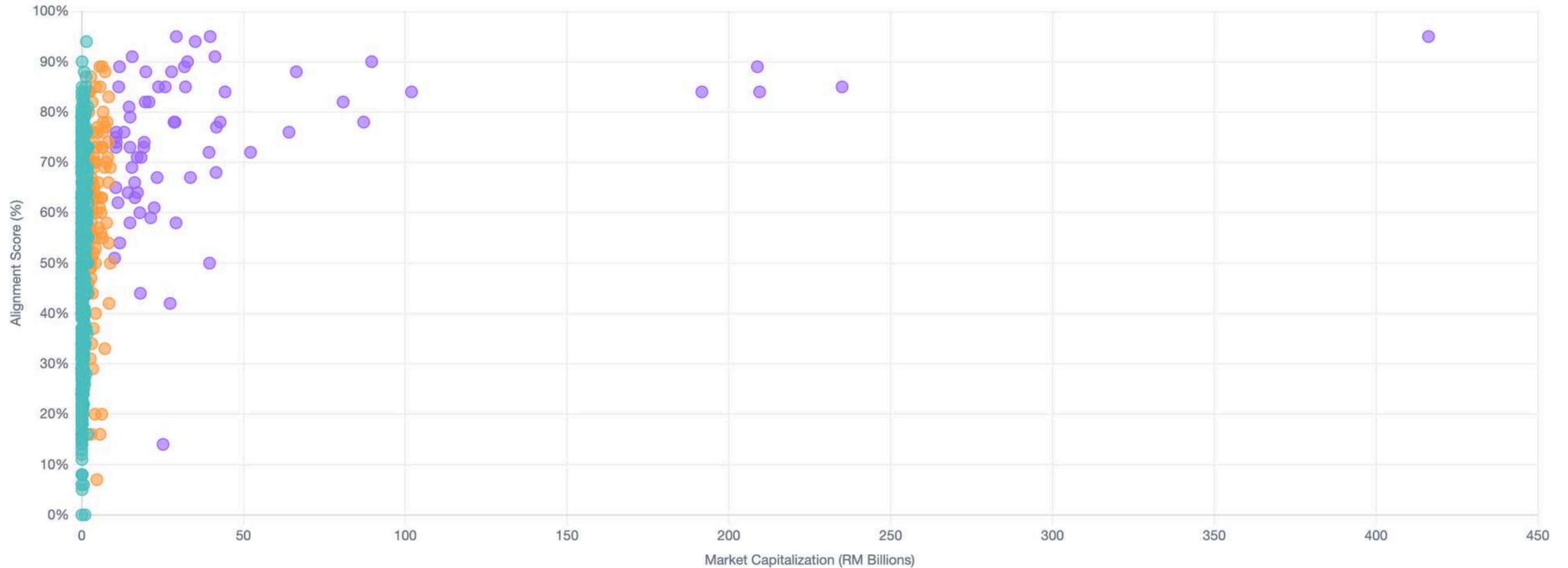
Carbon GPT is Malaysia's leading AI-powered sustainability reporting platform, officially integrated with Bursa Malaysia's CSI platform to automate IFRS S1/S2 compliance and sustainability reporting. Their AI technology reduces sustainability reporting time by 80% while cutting costs by 70%, enabling organizations to generate comprehensive, audit-ready reports in days rather than months.



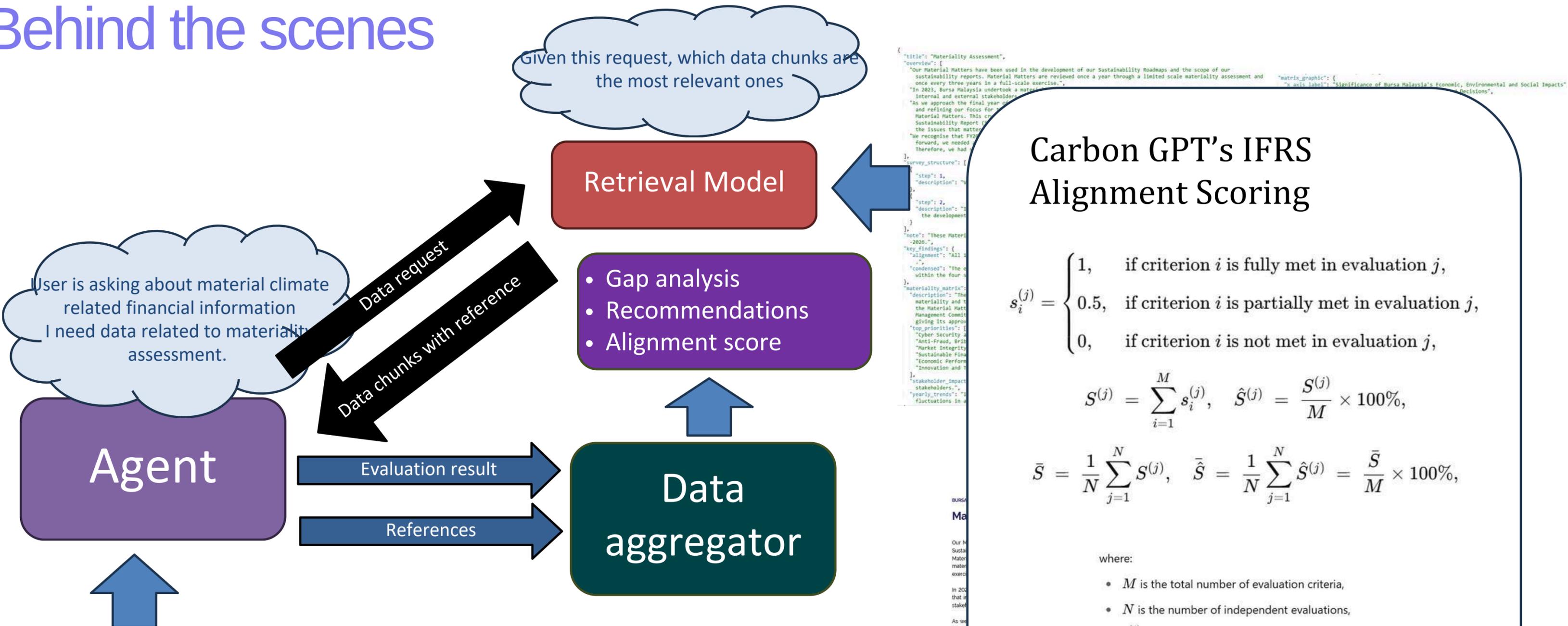
IFRS Alignment Score

ASEAN Sustainability Diagnostic Database

Alignment Score vs. Market Capitalization (Colored by Market Cap Size)



Behind the scenes



```

{
  "title": "Materiality Assessment",
  "overview": [
    "Our Material Matters have been used in the development of our Sustainability Roadmaps and the scope of our Sustainability reports. Material Matters are reviewed once a year through a limited scale materiality assessment and once every three years in a full-scale exercise.",
    "In 2023, Bursa Malaysia undertook a materiality assessment with the participation of our internal and external stakeholders. As we approach the final year of our Sustainability Roadmap, we are refining our focus for 2024-2026. Material Matters. This process is detailed in our Sustainability Report (2023-2024). We recognise that to progress our Sustainability Roadmap forward, we needed to reassess our Material Matters. Therefore, we had conducted a materiality assessment.",
    "survey_structure": [
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      {
        "step": 2,
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  "key_findings": {
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    "condensed": "The condensed list of material matters is provided below."
  },
  "materiality_matrix": {
    "description": "The materiality matrix is a tool used to assess the materiality of various issues. It is developed by the Material Matters Management Committee and is used to guide the company's reporting and disclosure. The matrix is based on the company's strategic objectives and the IFRS Sustainability Disclosure Standard. The matrix is used to identify the most material issues and to prioritize them for reporting and disclosure. The matrix is also used to monitor and manage the company's performance on these issues. The matrix is updated regularly to reflect changes in the company's business and the IFRS Sustainability Disclosure Standard."
  },
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    "Market Integrity",
    "Sustainable Finance",
    "Economic Performance",
    "Innovation and Technology"
  ],
  "stakeholder_impact": "The company's material matters have a significant impact on its stakeholders, including investors, employees, customers, and the community. The company is committed to addressing these issues and to improving its performance on these issues. The company's material matters are closely linked to its business strategy and its long-term success. The company's material matters are also closely linked to the IFRS Sustainability Disclosure Standard, which requires companies to disclose information on these issues. The company's material matters are therefore a key part of its reporting and disclosure process."
  "yearly_trends": "The company's material matters have remained stable over the past few years. There have been no significant changes in the company's material matters. The company's material matters are closely linked to its business strategy and its long-term success. The company's material matters are also closely linked to the IFRS Sustainability Disclosure Standard, which requires companies to disclose information on these issues. The company's material matters are therefore a key part of its reporting and disclosure process."
}

```

Carbon GPT's IFRS Alignment Scoring

$$s_i^{(j)} = \begin{cases} 1, & \text{if criterion } i \text{ is fully met in evaluation } j, \\ 0.5, & \text{if criterion } i \text{ is partially met in evaluation } j, \\ 0, & \text{if criterion } i \text{ is not met in evaluation } j, \end{cases}$$

$$S^{(j)} = \sum_{i=1}^M s_i^{(j)}, \quad \hat{S}^{(j)} = \frac{S^{(j)}}{M} \times 100\%$$

$$\bar{S} = \frac{1}{N} \sum_{j=1}^N S^{(j)}, \quad \bar{\hat{S}} = \frac{1}{N} \sum_{j=1}^N \hat{S}^{(j)} = \frac{\bar{S}}{M} \times 100\%$$

where:

- M is the total number of evaluation criteria,
- N is the number of independent evaluations,
- $s_i^{(j)} \in \{0, 0.5, 1\}$,
- $S^{(j)}$ is the raw total score in evaluation j ,
- $\hat{S}^{(j)}$ is the normalized score (0–100 %) for evaluation j ,
- $\bar{\hat{S}}$ is the average normalized IFRS alignment score.

Question: 1 | S1.B32 | Does the entity disclose material climate-related financial information, even if law or regulation permits the entity not to disclose such information?

Question: 2 | S1.B33 | An entity need not disclose information otherwise required by an IFRS Sustainability Disclosure Standard if law or regulation prohibits the entity from disclosing that information. If an entity omits material information for that reason, does it identify the type of information not disclosed and explain the source of the restriction?

Validation of the 14 existing (2022-2023) Material Matters

Introduction of the nine proposed refreshed Material Matters (2024-2026), which were used to inform the development of the new sustainability roadmap and to facilitate future reporting/disclosures.

Bursa Malaysia's Economic, Environmental and Social Impact

Every Material Matter had a substantial impact of over 70% on the evaluation and choices of stakeholders.

In general, comparable trends were noted between the years 2022 and 2023, with only minimal fluctuations in all aspects compared to the preceding year.

- Strengthening Our Core
- Empowering Our Workforce
- Protecting Our Environment
- Driving Our Growth
- Advancing Our Communities

Results

2024 SUSTAINABILITY REPORT

XYZ Holdings Berhad **IFRS S2 Climate-related Disclosures Gap Analysis**

Summary Report - 22 May 2025

Generated by Carbon GPT - AI-SR Platform Confidential

Overall Summary

Report Alignment to IFRS

119 / 131 requirements met

91%

Requirements Gap Status

12 Have gaps 54 No gap 65 Partial

Total Recommendations

269

Gaps Priority Breakdown

Total 12 gaps

54 Low 64 Medium 13 High

S2.06a-i(2) Medium

Does the entity disclose how responsibilities for climate-related risks and opportunities are reflected in the terms of reference, mandates, role descriptions and other related policies applicable to that governance body/individual?

✔ **Recommendations:**

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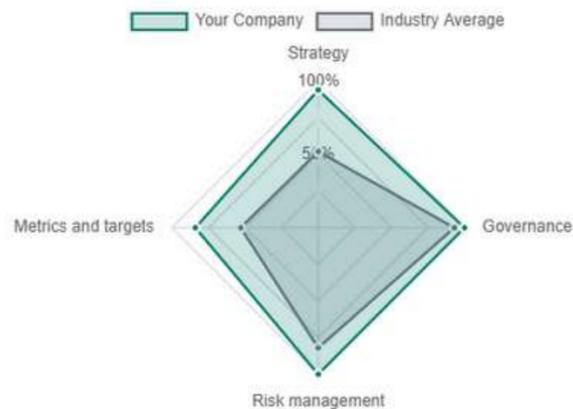
[View implementation examples](#)

Overall Performance

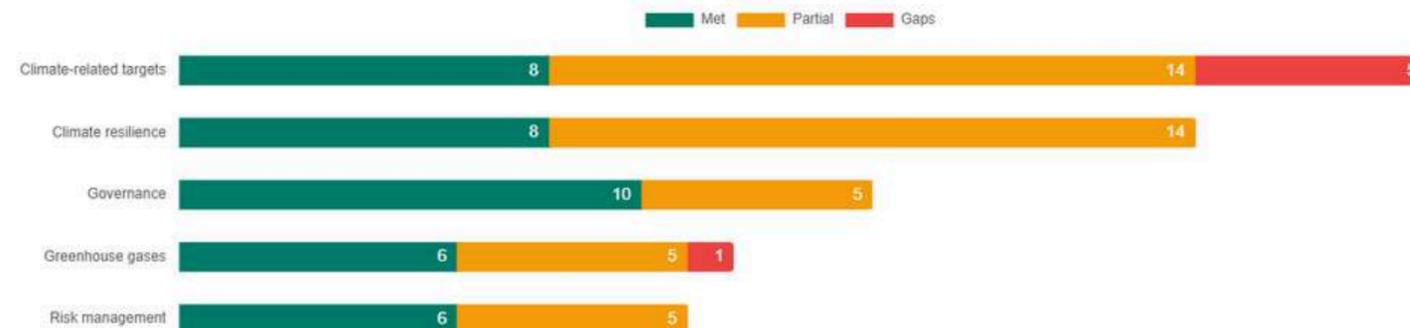
Quick summary of your position



Your alignment score is **above average** compared to industry standards



Top 5 Gap Categories



Pillar	Alignment Score		% High Priority	
	You	Industry	You	Industry
Strategy	94%	52%	8%	46%
Governance	100%	93%	0%	7%
Risk management	100%	82%	0%	18%
Metrics and targets	84%	53%	16%	46%

Let's see how this goes

Carbon GPT

Manual Reporting





Your AI Chief Sustainability Officer

Cut Costs &
Save Time

Carbon GPT uses advanced AI systems to automate data collection & reporting, saving your team countless hours and significantly reducing operational costs.

Automation
Efficiency
Optimization

Simplify Complex Regulations

Carbon GPT streamlines the challenges and process of global reporting frameworks by enhancing compliance through its understanding of regulations.

Reporting
Regulation
Governance

Start With
Confidence

Carbon GPT provides tools and insights that lays the roadmap for you through initial steps and beyond. Perfect for quickly starting your carbon management.

Insights
Starting Quick
Roadmapping

Compliance Made
Simple

Adapt swiftly to changing regulations with Carbon GPT's consistently updated system. Remain compliant with current environmental laws without the hassle of constant manual revisions.

Carbon Planning
One-click Reports
Flexibility

Scenarios



Carbon GPT

Simplifying Sustainability

