

Webinar: 12 March, 10:00 (CET)
**Understand your Gaps: An AI Powered
Approach to Due Diligence Readiness**



Melissa Jacoby
Senior Sustainability Consultant
Forvis Mazars, Germany



Benn Hogan
Associate Director
Forvis Mazars, UK



Tomas van der Heijden
Co-Founder & CEO
Briink

Agenda

- 1. Intro to Briink**
- 2. Regulatory Overview of Due Diligence
and the Added Value of AI**
- 3. Deep Dive into the Due Diligence Readiness
Scan and Practical Insights**

What is Briink's mission?

We partner with sustainability organisations to build the **next generation of AI solutions for environmental data**, with the goal to be a catalyst to accelerate the entire market.

Mission 🎯

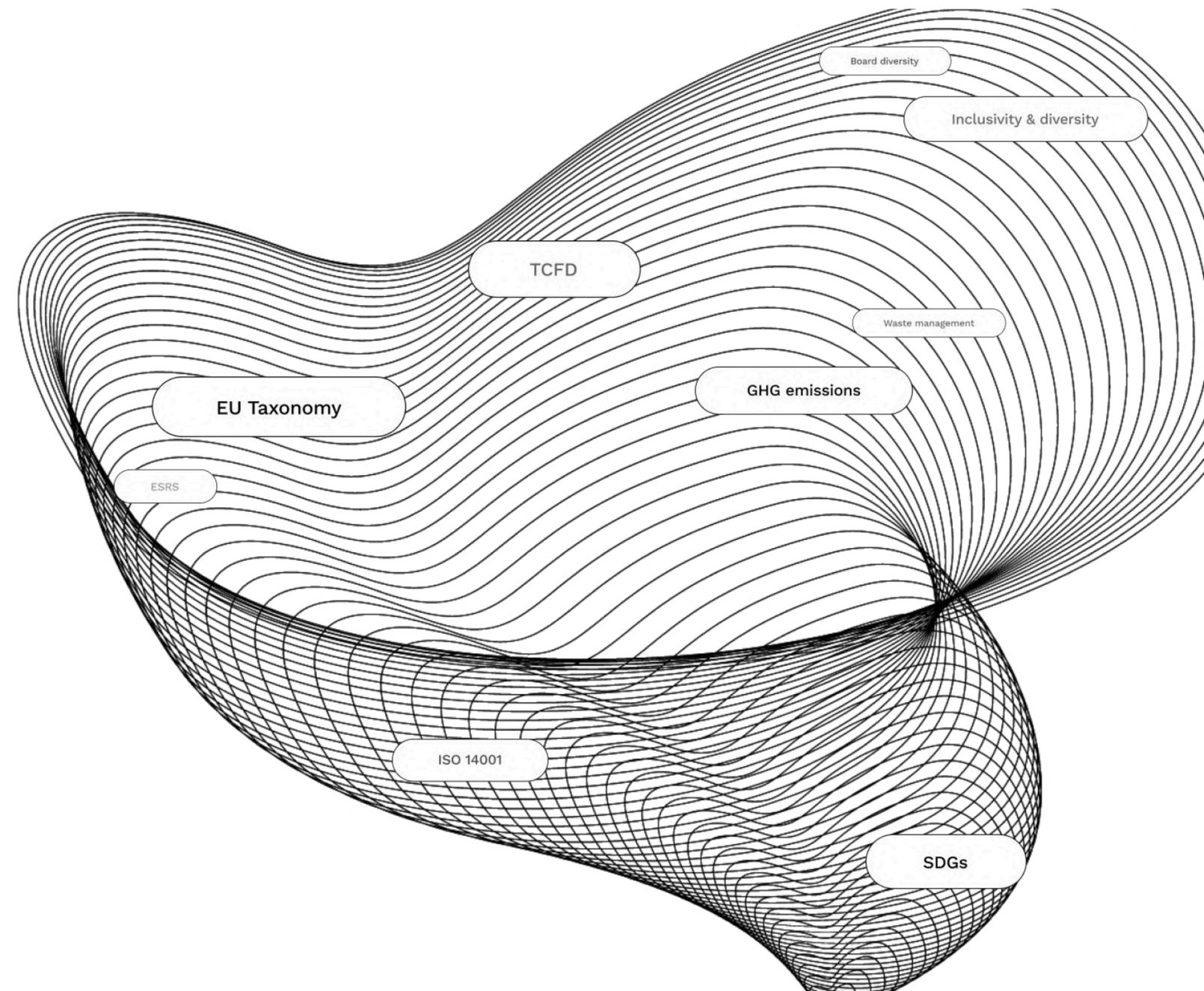
Accelerate the transition to a sustainable world -
building the next generation of AI solutions for environmental data workflows

Vision 🌟

Bring down the cost of climate analysis to near-zero -
creating trust and transparency in data, improving decision making and removing green washing

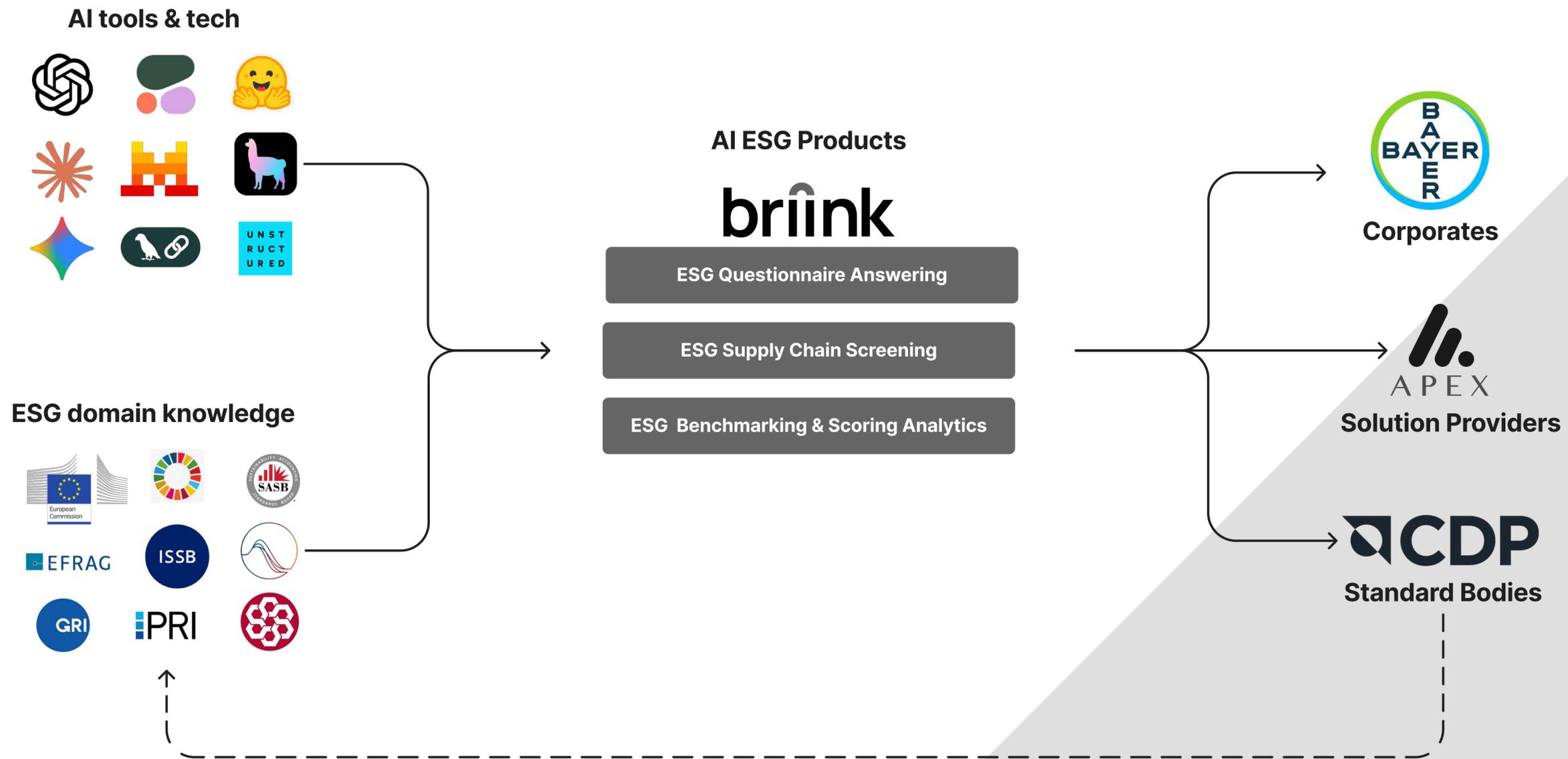
Values 💎

Focus on the most challenging data problems -
Integrating our technology into existing frameworks, platforms and data processes



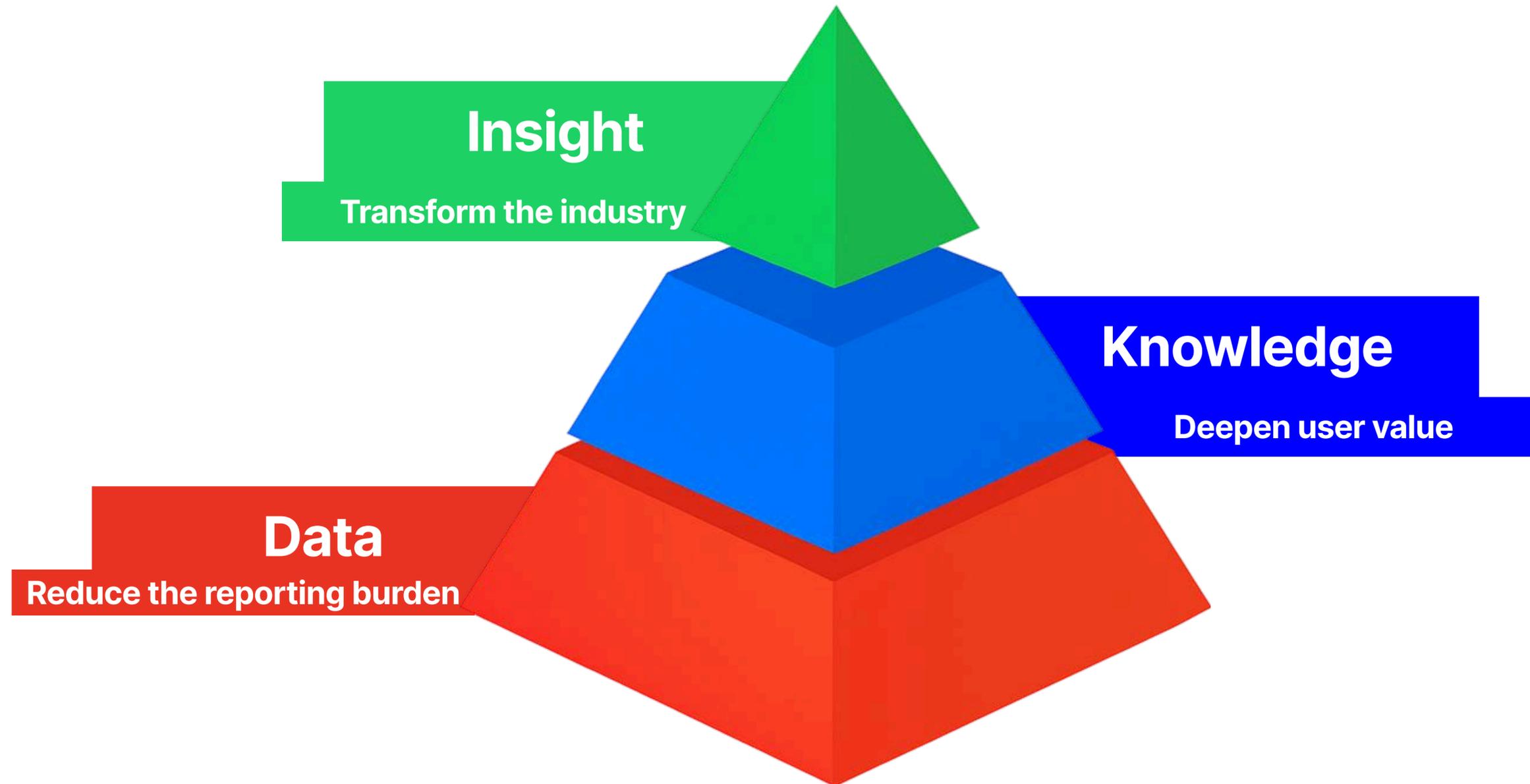
What is our position in this market?

Briink is the **AI partner** for ESG teams and sustainability platforms. Leading solution providers, corporates, standards bodies and financial institutions integrate our AI to power their workflows.



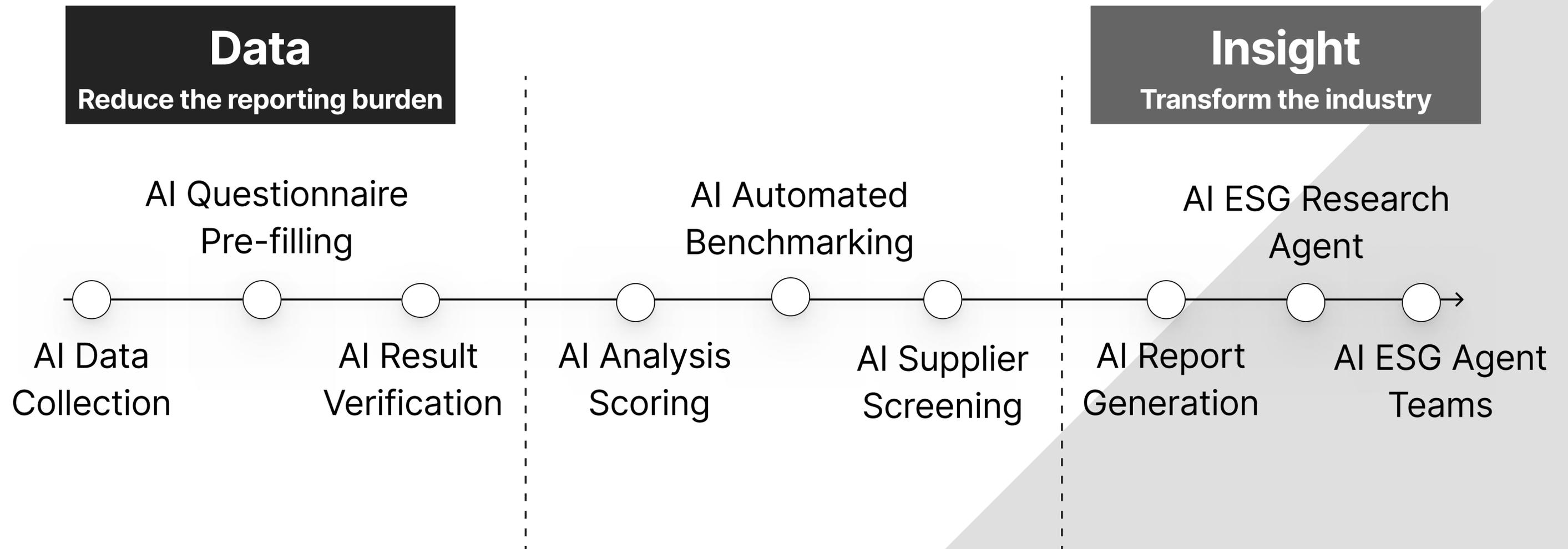
How do we think about AI's role in sustainability data?

Briink helps **transform sustainability disclosures at multiple levels**. Unblocking the burden of big data, extracting relevant knowledge as it relates to their business and fostering insights that lead to innovation.



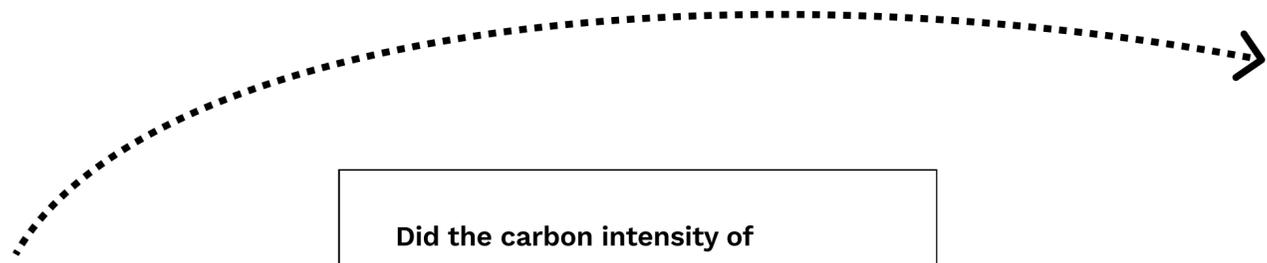
What AI solutions do we provide today and where are we heading?

Briink has been building **capabilities to support the next generation of ESG solutions**, starting from practical tools to reduce the reporting burden today, but with a long-term goal to transform the industry with ESG AI Agents



The Briink Platform: an AI for ESG toolbox

A workspace **built for ESG teams to automate data workflows** with E2E Agentic AI. Collect data, extract relevant metrics and structure it in alignment with any framework or questionnaire.



AUTOMATE QUESTIONNAIRE AND FRAMEWORK ASSESSMENTS

- > What are the supplier GHG emissions?
- > What is the supplier have an ISO 14001 certification?
- > What is the supplier have a whistleblower policy?

What is the supplier policy on waste management?
 The company's policy on waste management is to follow the waste hierarchy principle of "Reduce, reuse, recycle." They aim to prevent waste generation, treat wasted material for reuse, and reprocess waste to become new materials. Disposal is considered as a last resort option. The company also has specific measures and targets in place to achieve **zero production waste** to landfill by 2025 and increase the waste recovery rate by five percentage points by 2025. They have implemented projects to prevent landfilling of production waste and increase reuse and recycling of materials.

bge-sustainability-report-2021.pdf P.43
 bge Value Chain Analysis.pdf P.43 P.43 P.43 P.43

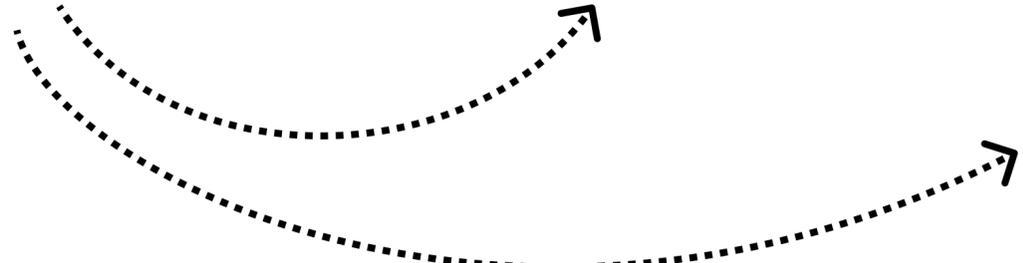
How useful is the answer?

Did the carbon intensity of Arrowai Industries decrease in 2023?

Carbon intensity measures grams of CO₂e per dollar of gross merchandised sale (GMS). Yes, in 2023 the company carbon intensity decreased by 1.9% for the third year in a row. The company believes that a continued decrease in carbon intensity will ultimately lead to lower carbon emissions. The company takes part in several decarbonization initiatives and is committed to achieve net-zero emissions by 2040.

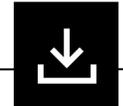
ESG-report-2023.pdf P.10 P.97 P.43 P.66

GAP ANALYSES AND ACTION PLANS



SUPPLY CHAIN SCREENING

HUMAN AND LABOUR RIGHTS	✓	✗	⚠	✓	✓	✗	✓	⌵
SOLICITATION AND EXTORTION	✓	✗	⚠	✓	✓	✗	✓	⌵
FAIR COMPETITION	✓	✗	⚠	✓	✓	✗	✓	⌵
TAXATION	✓	✗	⚠	✓	✓	✗	✓	⌵



Supply Chain Analysis - Why Ask Suppliers Questions They Have Already Answered?

Automatically screen your suppliers' ESG performance and compliance at scale to speed up due diligence and strategically inform your supplier engagement.

The Challenge: The Manual Burden of Tier-n Analysis

- 
- Vast supplier networks** make managing compliance for thousands of tier-1 to tier-n suppliers infeasible.
 - Data fragmentation:** 90% of ESG data is buried in unstructured documents, pdfs, and websites.
 - The talent crunch:** Tackling these tasks with manual work alone prevents all scalability.
 - ESG work is offloaded onto suppliers, who receive large blank questionnaires, and stop responding due to being unable to meet the required workload.**

What Briink Automates:

- 
- Batch analysis:** Seamlessly analyze thousands of suppliers simultaneously
 - Webscreening:** AI agents crawl through, and retrieve, publically available primary data.
 - DDQ pre-filling:** Automatically populate DDQs with provided and/or found supplier data.
 - Suppliers now only need to fill the gaps - a massive reduction in manual effort, leading to much higher response rates.**

Why Is This Valuable to Large Corporates?

The current status quo of manual ESG workflows is not scalable, leading to sub-optimal levels of supply chain transparency.

Strategic Visibility

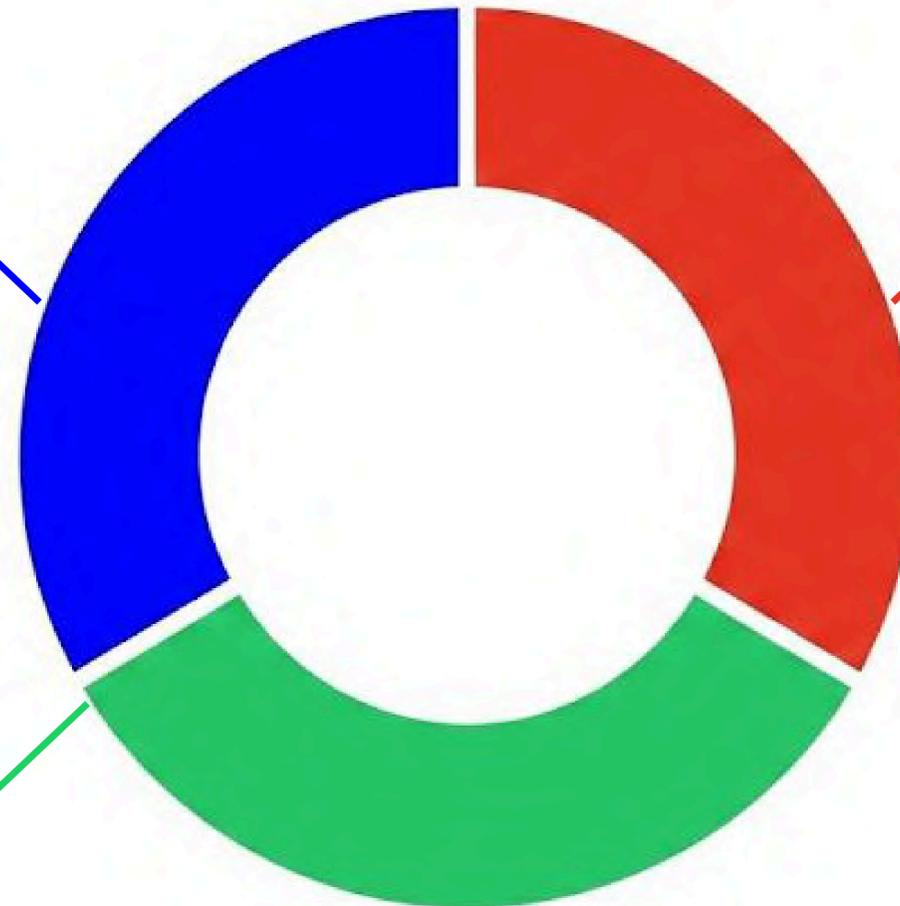
Gain deep insights into ESG KPIs, including critical Scope 3 visibility across the entire value chain.

Combat Questionnaire Fatigue

Achieve higher response rates by providing suppliers with pre-filled, verifiable data.

Massive Efficiency Gains

Realize up to 80% time savings when compared to manual processes



Automating Supplier Data Collection + Extraction - A Case Study

Continental AG is a leading automotive parts manufacturer, with tens of thousands of tier-1 to tier-n. Any risk analysis or compliance workflow which includes a supply chain analysis requires vast amounts of time & manual effort.

Screen tens of thousands of suppliers at once:



Main challenges:

- Diversity of ESG regulations increase complexity
- Unstructured supply chain documentation

Main workload:

- Verifying disclosures from their suppliers and defining the impact of their supply chain

Key Results:

+40%
Supply Chain
DD efficiency

76%
supplier
coverage

60%
Better data
quality

Briink - AI for ESG

EXPERIENCED FOUNDERS WITH OPERATIONAL EXPERTISE



Tomas van der Heijden

CO-FOUNDER & CEO

Previously renewable energy M&A lawyer & Chief Product Officer at Legal Tech Startup

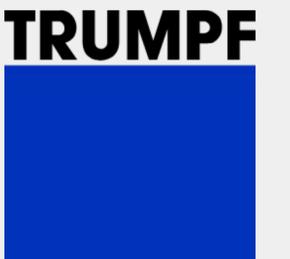


Samuel King

CO-FOUNDER & CTO

Previously Head of Data Science at AI consultancy & 10 years in data analytics; University of Cambridge + MSc in Big Data; Climate Change AI strategic advisor

TRUSTED BY



AND MANY MORE...

Forvis Mazars is a leading global professional services network.

Global network with local presence and over 20 years of experience in sustainability



January 2025
■ Forvis Mazars presence



100+ countries



40.000+ employees



\$5.2 billion turnover

- Audit
- Financial Advisory
- Legal
- Sustainability
- Consulting
- Tax
- Outsourcing



As a flexible and reliable AI tool, Briink allows us to generate several benefits for our clients.

briink

- ✓ Includes ready-made questionnaires, but also offers options for customisation
- ✓ Analysis of many (20+) documents at the same time
- ✓ Line-precise source references support reliable analyses
- ✓ Very few hallucinations
- ✓ Prompting support from an experienced ESG-AI team

Other available tools (Copilot, ChatGPT, SmartChat)

- ✗ Questionnaires must be set up from scratch
- ✗ Technical or usability-related limitations from 5 documents onwards
- ✗ References “only” to source document names make it difficult to trace the AI results
- ✗ Hallucinations possible and, in combination with imprecise source management, a risk factor for our work
- ✗ Prompting = Learning by Doing

Our Briink-supported services cover multiple aspects of sustainability management.



ESRS Gap Analysis & Benchmarking

Gap analysis of ESRS reporting and comparison with other companies based on a defined set of questions.



Due Diligence Gap Analysis & Benchmarking

Gap analysis of human rights and environmental due diligence obligations and comparison with other companies based on a defined set of questions.



Capital Markets ESG Screening

Search for public or internal information based on common investor or banking perspectives (e.g., SFDR, Invest Europe, UNPRI) for ESG investment screenings or stakeholder analyses



ESG Reporting

Extract information from various internal and external documents and create summaries in preparation for reporting.



EcoVadis analysis

Analyse a company's internally or externally available information for coverage of the EcoVadis requirements relevant to its industry.



ESG Rating Analysis

Analyse coverage of defined ESG rating requirements using a company's existing information and highlight best-practice examples.

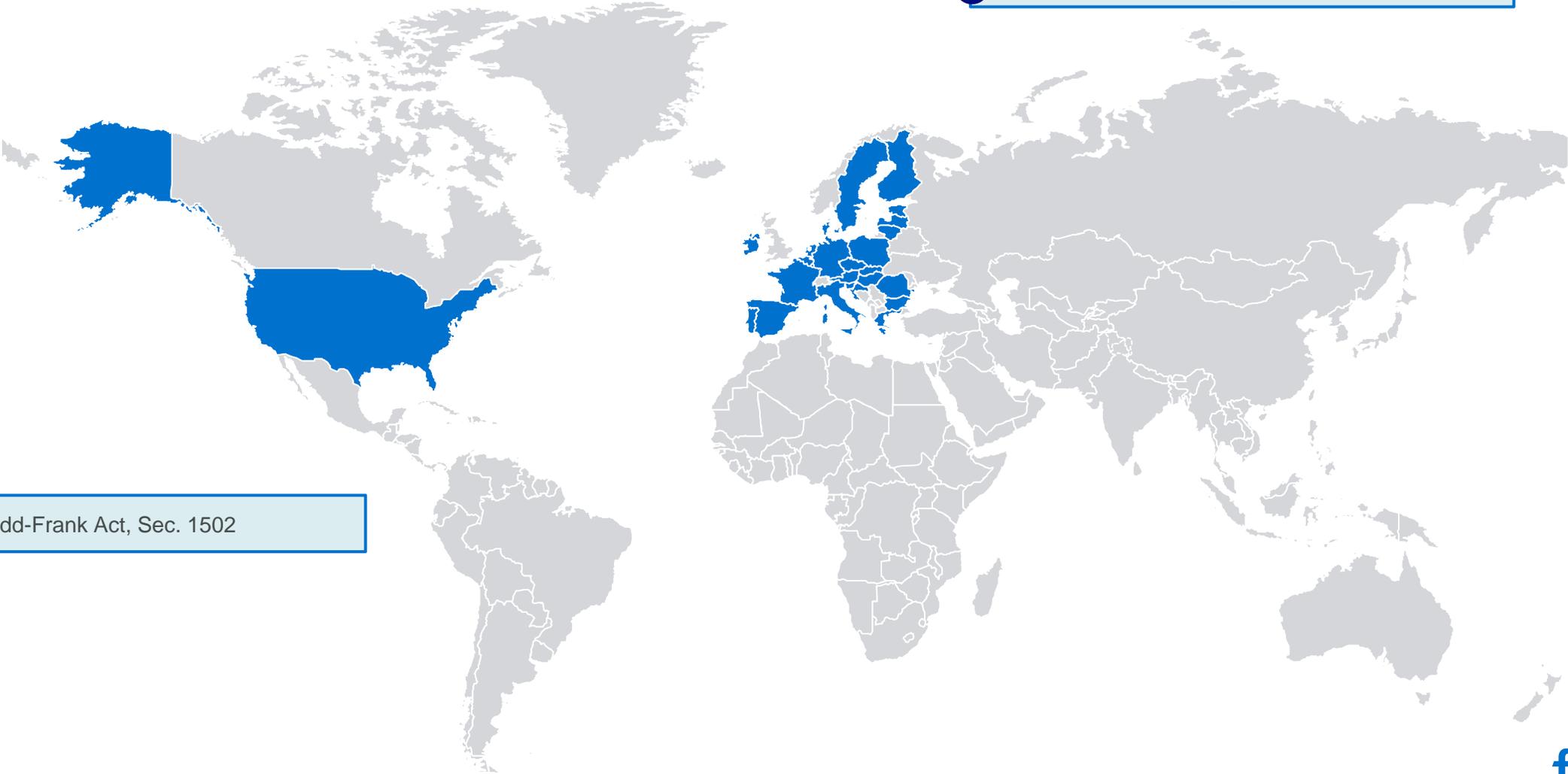
A growing landscape of regulations requires companies to conduct human rights and environmental due diligence throughout their value chain.



Note: This slide presents an indicative overview of key developments only.

A growing landscape of regulations requires companies to conduct human rights and environmental due diligence throughout their value chain.

 EU: Conflict Minerals Regulation



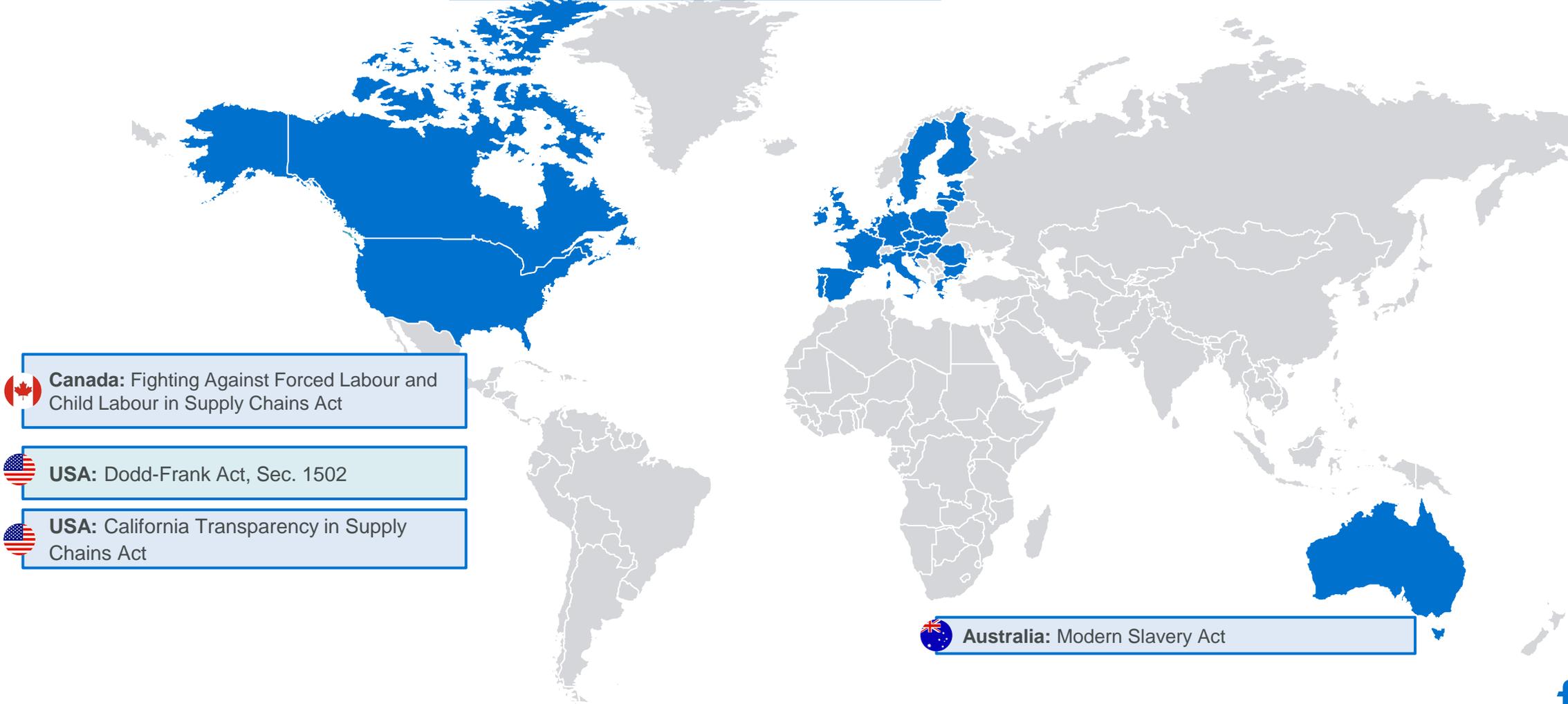
 USA: Dodd-Frank Act, Sec. 1502

Note: This slide presents an indicative overview of key developments only.

A growing landscape of regulations requires companies to conduct human rights and environmental due diligence throughout their value chain.

 **UK: Modern Slavery Act**

 **EU: Conflict Minerals Regulation**



 **Canada: Fighting Against Forced Labour and Child Labour in Supply Chains Act**

 **USA: Dodd-Frank Act, Sec. 1502**

 **USA: California Transparency in Supply Chains Act**

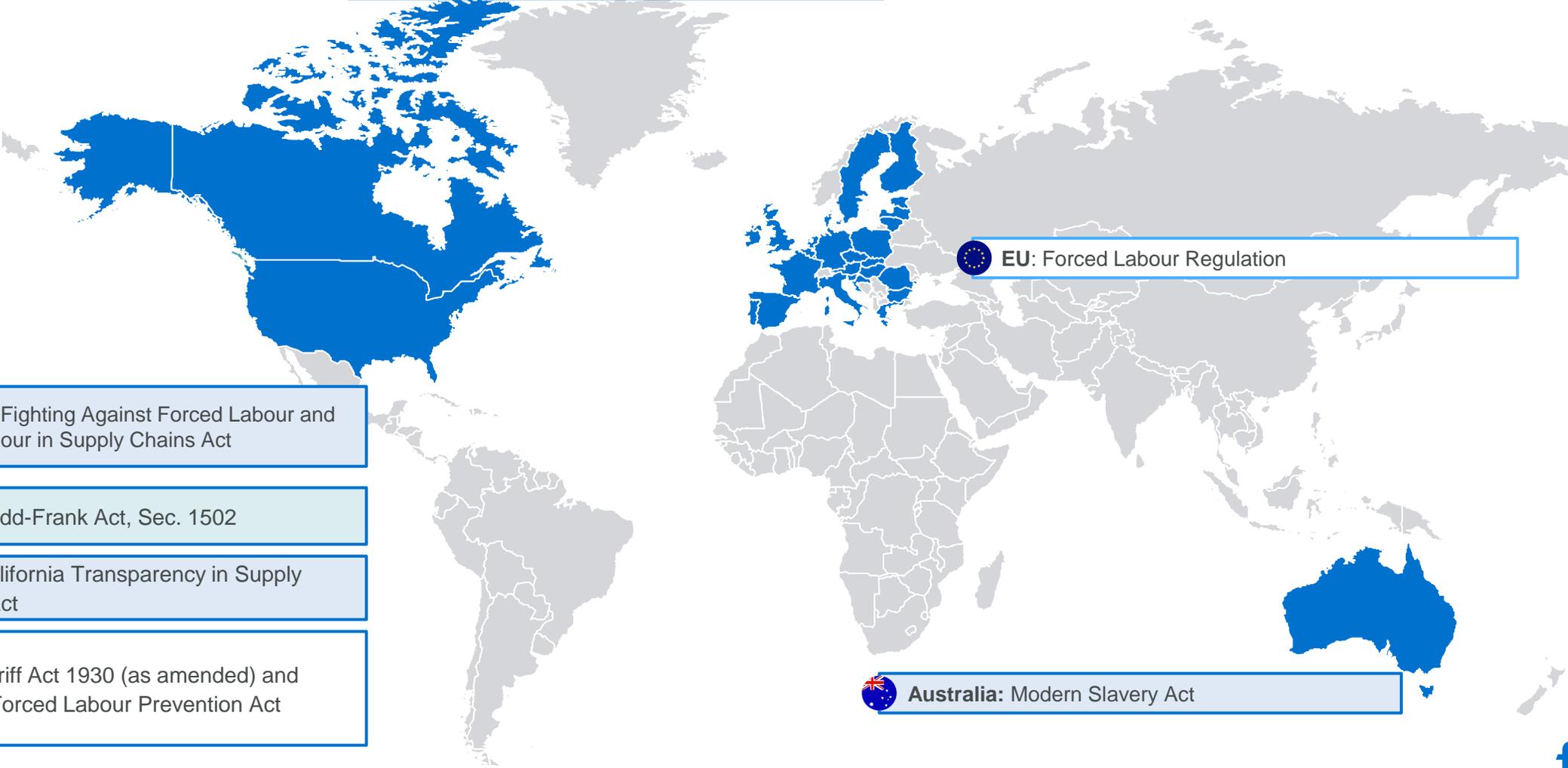
 **Australia: Modern Slavery Act**

Note: This slide presents an indicative overview of key developments only.

A growing landscape of regulations requires companies to conduct human rights and environmental due diligence throughout their value chain.

 **UK: Modern Slavery Act**

 **EU: Conflict Minerals Regulation**



 **Canada: Fighting Against Forced Labour and Child Labour in Supply Chains Act**

 **USA: Dodd-Frank Act, Sec. 1502**

 **USA: California Transparency in Supply Chains Act**

 **USA: Tariff Act 1930 (as amended) and Uyghur Forced Labour Prevention Act**

 **EU: Forced Labour Regulation**

 **Australia: Modern Slavery Act**

Note: This slide presents an indicative overview of key developments only.

A growing landscape of regulations requires companies to conduct human rights and environmental due diligence throughout their value chain.

 **UK: Modern Slavery Act**

 **EU: Conflict Minerals Regulation**

 **EU: Corporate Sustainability Reporting Directive**

 **EU: Forced Labour Regulation**

 **Canada: Fighting Against Forced Labour and Child Labour in Supply Chains Act**

 **USA: Dodd-Frank Act, Sec. 1502**

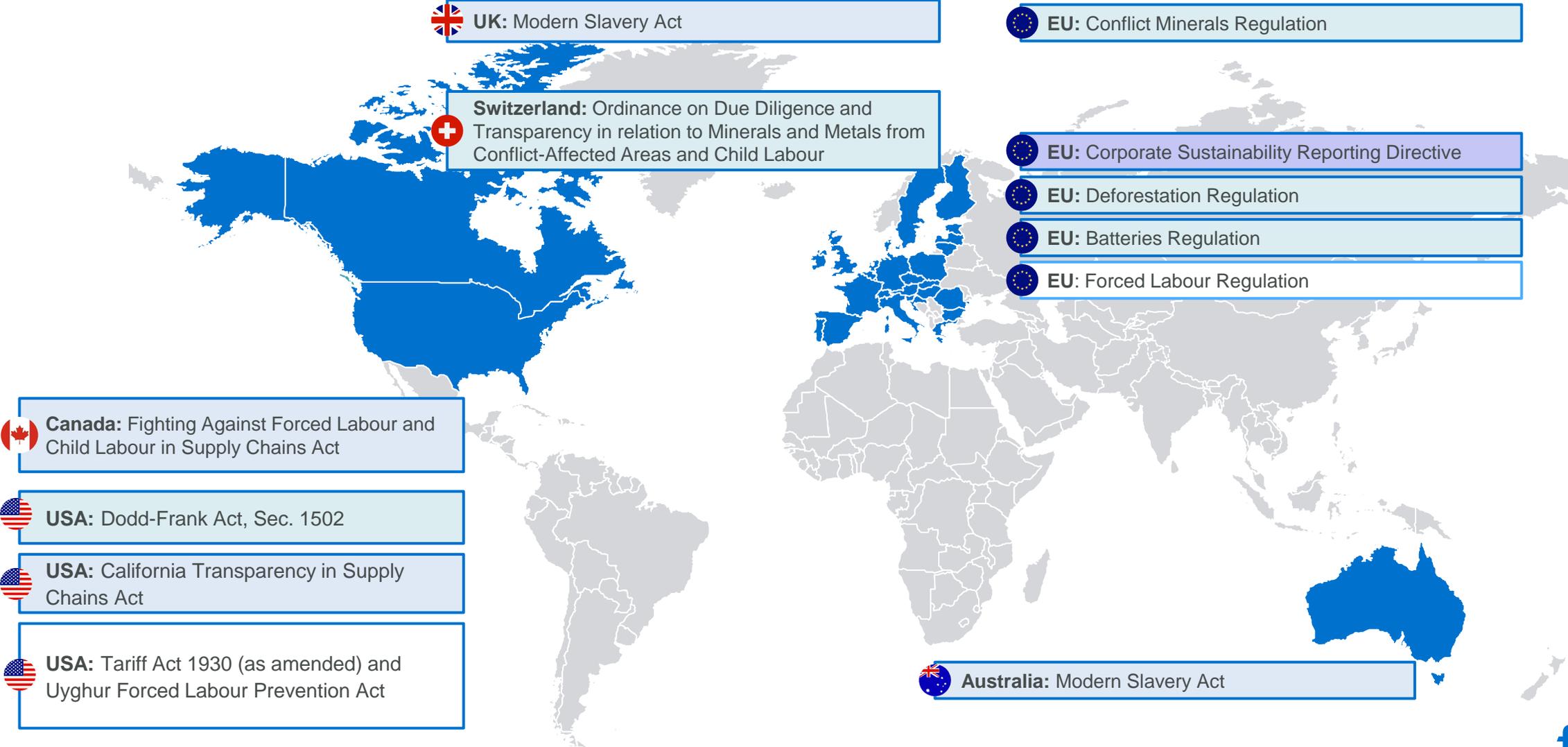
 **USA: California Transparency in Supply Chains Act**

 **USA: Tariff Act 1930 (as amended) and Uyghur Forced Labour Prevention Act**

 **Australia: Modern Slavery Act**

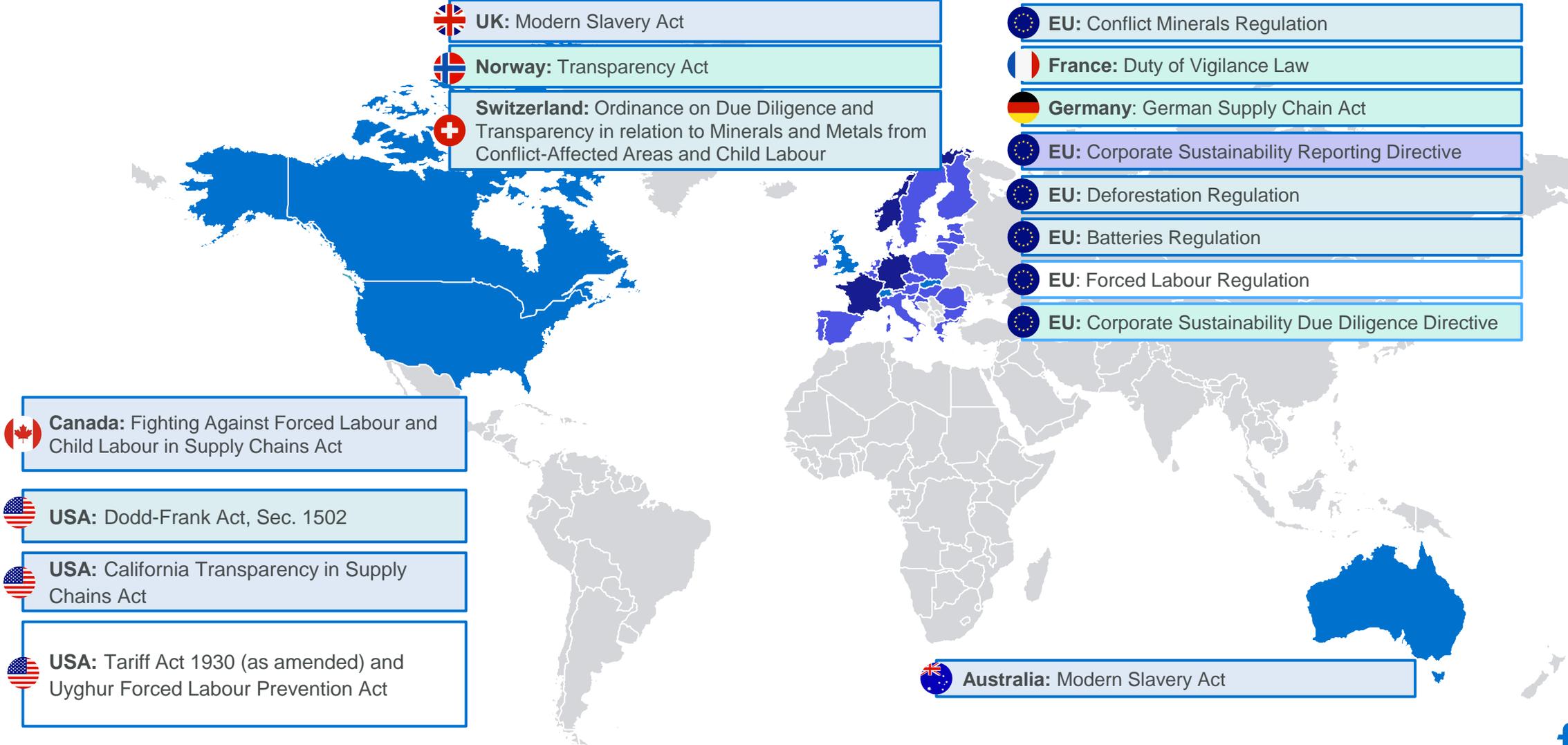
Note: This slide presents an indicative overview of key developments only.

A growing landscape of regulations requires companies to conduct human rights and environmental due diligence throughout their value chain.



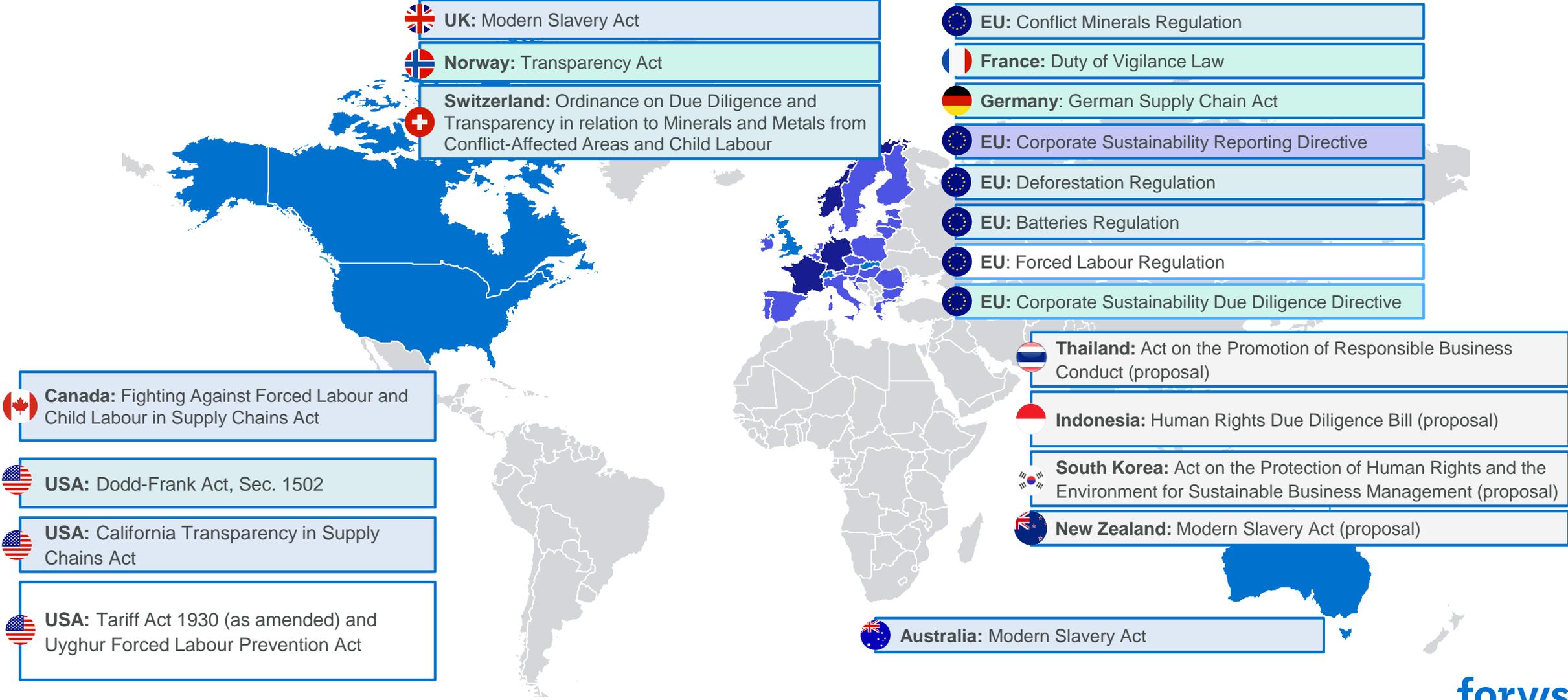
Note: This slide presents an indicative overview of key developments only.

A growing landscape of regulations requires companies to conduct human rights and environmental due diligence throughout their value chain.



Note: This slide presents an indicative overview of key developments only.

A growing landscape of regulations requires companies to conduct human rights and environmental due diligence throughout their value chain.



Note: This slide presents an indicative overview of key developments only.

Each legislative requirement has nuance, but all are underpinned by international due diligence standards.

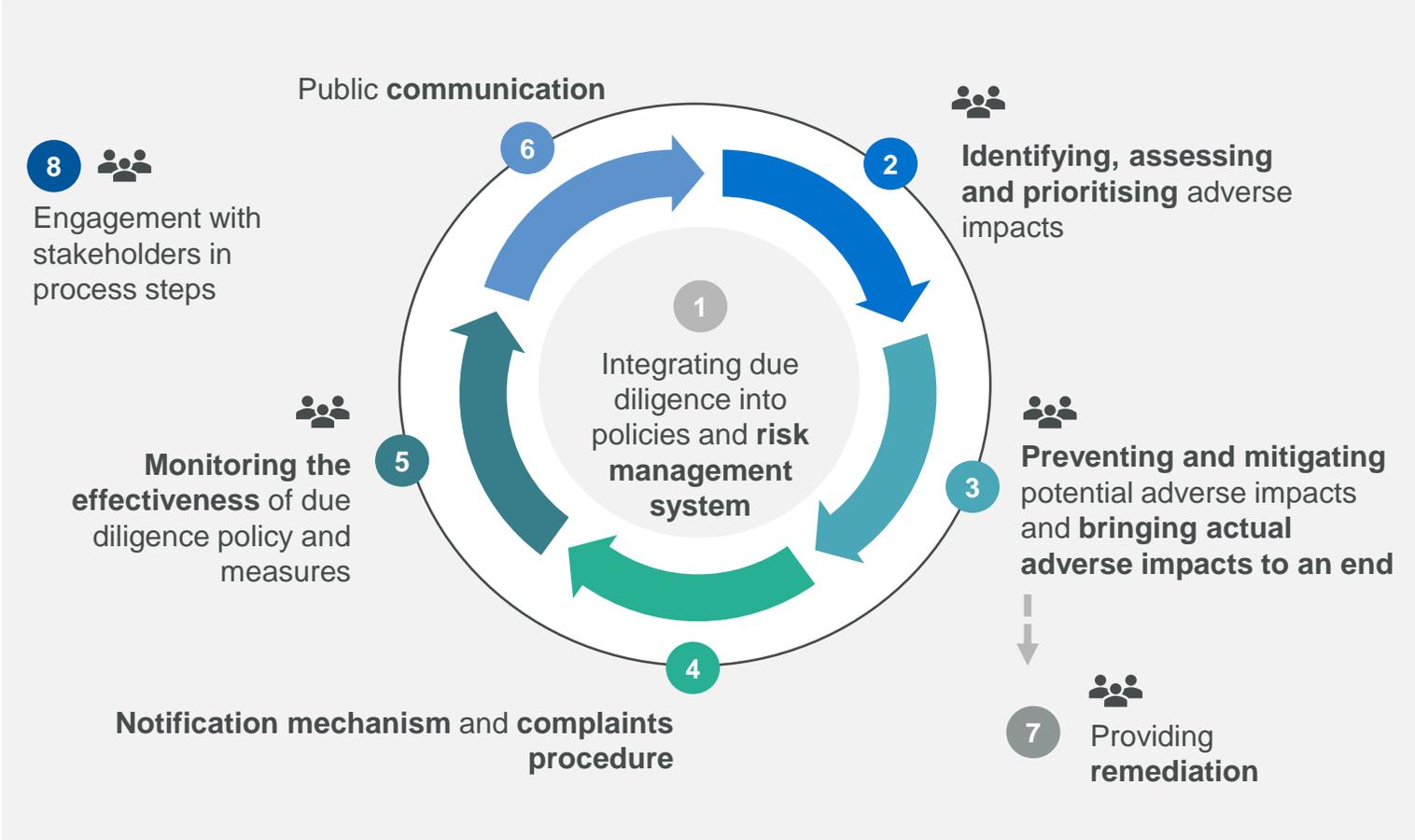
	 EU Corporate Sustainability Due Diligence Directive*	 German Supply Chain Act (LkSG)	 UK Modern Slavery Act 2015
Thresholds	<ul style="list-style-type: none"> • EU companies: > 5,000 employees & > EUR 1.5 billion worldwide turnover • Non-EU companies: > EUR 1.5 billion turnover generated in the EU 	<p>Since 2023: > 3,000 employees</p> <p>Since 2024: > 1,000 employees</p>	<ul style="list-style-type: none"> • GBP 36 million turnover • UK nexus
Due Diligence Requirements	<ul style="list-style-type: none"> • Own operations and business partners in the “chain of activities” • Focus on high-risk areas of the value chain 	<ul style="list-style-type: none"> • Focus on own business and tier-1 suppliers • Yearly reporting obligation in respect of due diligence no longer applies** 	<ul style="list-style-type: none"> • No due diligence requirements, but the annual statement should describe the steps that have been taken during the year
Liability & Sanctions	<ul style="list-style-type: none"> • Fines of up to 3% of global net turnover possible 	<ul style="list-style-type: none"> • Fines of up to EUR 800,000 or 2% of global annual turnover • Imposed only for violations related to particularly serious human rights violations 	<ul style="list-style-type: none"> • No liability or sanction for non-compliance • Soft enforcement (reputational damage)
Application	<ul style="list-style-type: none"> • Transposition into national law by July 2028 • First application by July 2029 	<ul style="list-style-type: none"> • Applies to companies based in Germany • Will be replaced by the German transposition of the CSDDD 	<ul style="list-style-type: none"> • Applies to in-scope organisations doing business in the UK • Revised guidance on complying with section 54 published in March 2025

* Directive (EU) 2024/1760, as amended by Omnibus I (Directive (EU) 2026/470)

** Based on draft bill to amend the LkSG (29 October 2025)

Combining AI analysis with expert review enables companies to prepare efficiently for due diligence and identify key development priorities.

Due diligence cycle



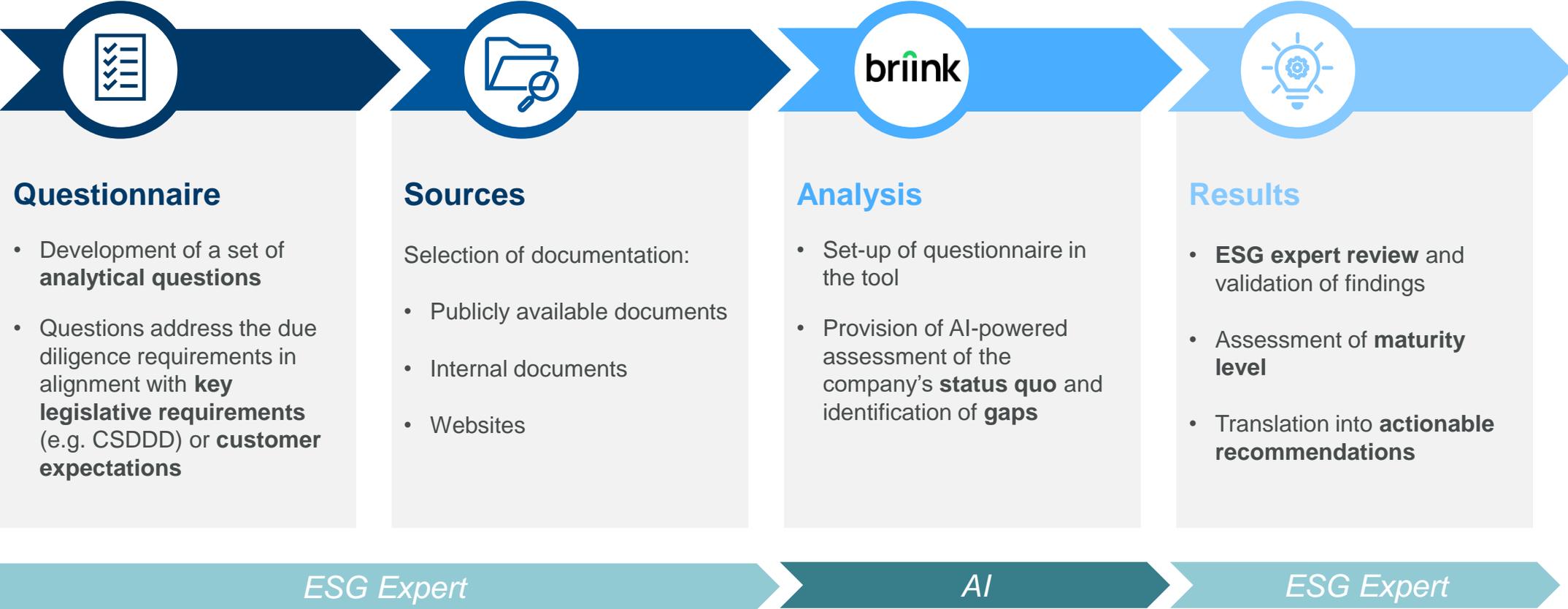
Source: Adapted from OECD Due Diligence Guidance for Responsible Business Conduct



- Briink enables Forvis Mazars to conduct a **more rapid and efficient** assessment of your company's readiness.
- Training on ESG data results in **more accurate and relevant** findings than other GPT models.
- We use our subject-matter expertise alongside Briink's outputs to help our clients to **prepare and implement effective due diligence** in a time and cost-effective manner.



Our approach includes an AI-powered assessment followed by an ESG expert review.

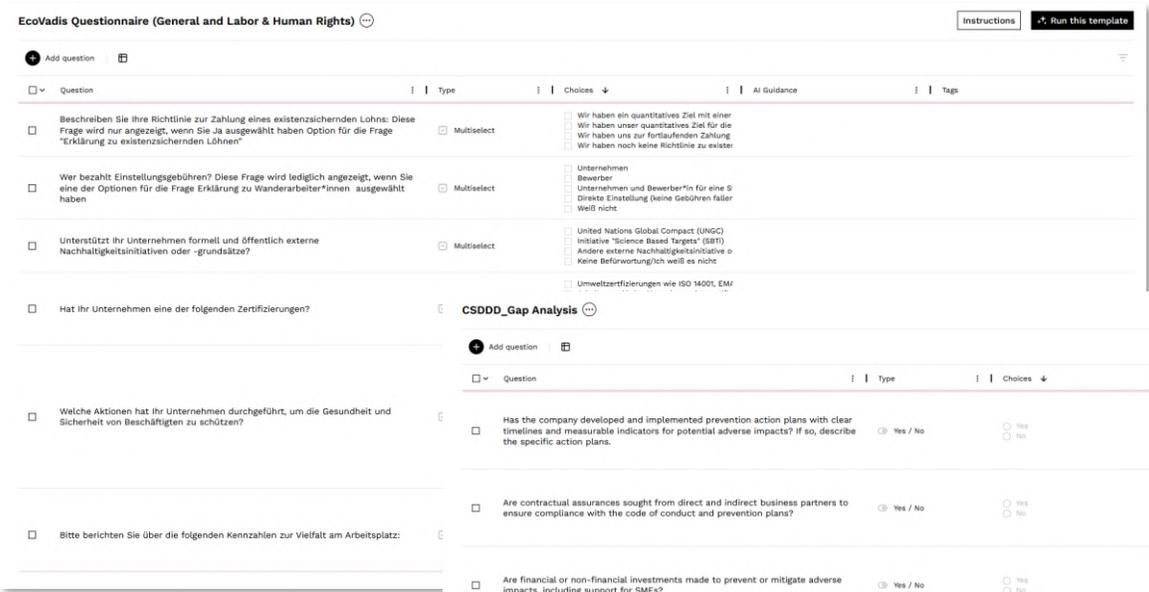


Our approach allows for flexible customization of client-specific questionnaires and detailed guidance for reliable results.

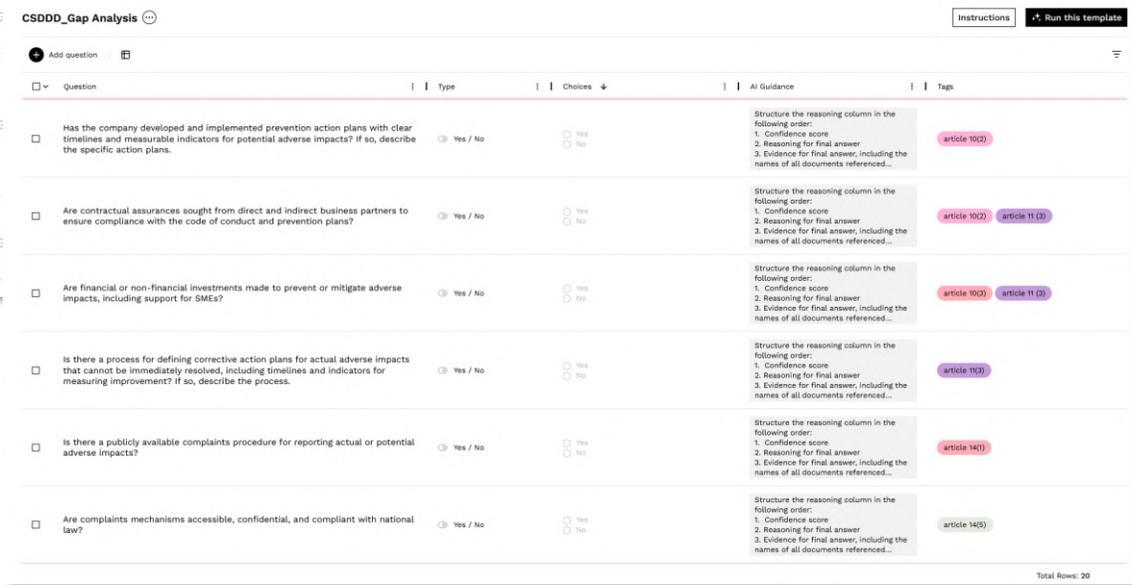


Questionnaire

- Definition of analysis questions (number unlimited)
- Integration of additional AI guidance (e.g. legal texts, synonyms, response structure requirements)
- Use of standardized and pre-optimized questionnaires also possible

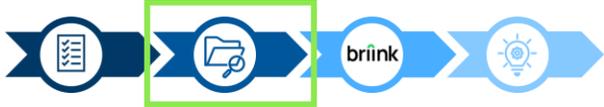


Example: EcoVadis questionnaire



Example: CSDDD questionnaire

The simultaneous analysis of multiple documents is time and cost efficient.



Sources

- Analysis of documents (number unlimited)
- Various file types: PDF, CSV, Excel, Word, PPT and URLs
- Website scanner to find and import related websites and document

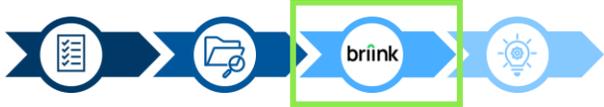
The screenshot shows a web interface titled 'All documents' for 'Forvis Mazars'. It features three main action buttons: 'Upload file or webpage' (accepting PDF, CSV, Excel, Word, PPT, and URLs), 'Website scanner' (with a 'NEW' tag, for finding and importing related websites and documents), and 'New folder' (for organizing documents). Below these is a table of documents with columns for 'Name', 'Created by', and 'Created at'. Three documents are listed, all with PDF icons: 'Forvis Mazars_Human Rights Policy 2025.pdf', 'Forvis Mazars_Code of conduct 2025.pdf', and 'Forvis Mazars_Sustainability Report 2024.pdf'. A modal window for the 'Website scanner' is open, showing a search for 'www.forvismazars.com' and a selection of ESG-related content filters.

Document upload

This is a detailed view of the 'Website scanner' modal window. It prompts the user to 'Enter a website link to scan' with the example 'www.forvismazars.com'. Below the input field, there are several filter options for the scan: 'ESG content' (All company's web-based ESG content), 'ESG reports' (ESG or annual reports), 'ESG policies' (Policies related to ESG), 'ESG commitments' (Information about company's ESG commitments), and 'Custom' (Create your own custom filter). A 'Start' button is located at the bottom right of the modal.

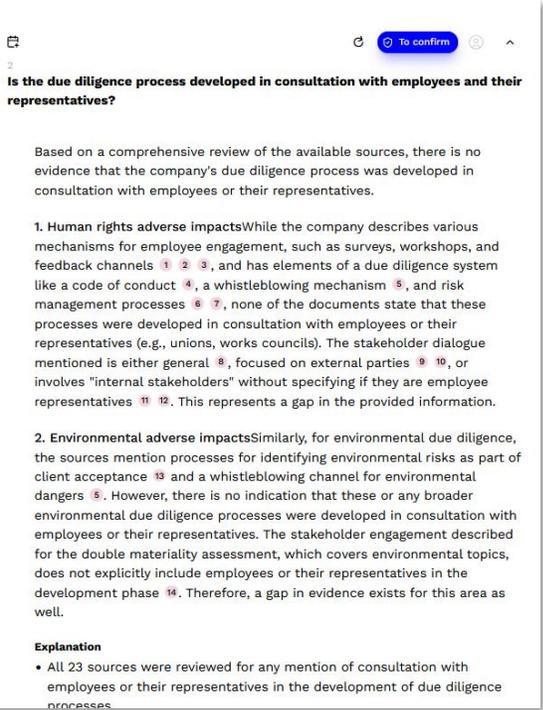
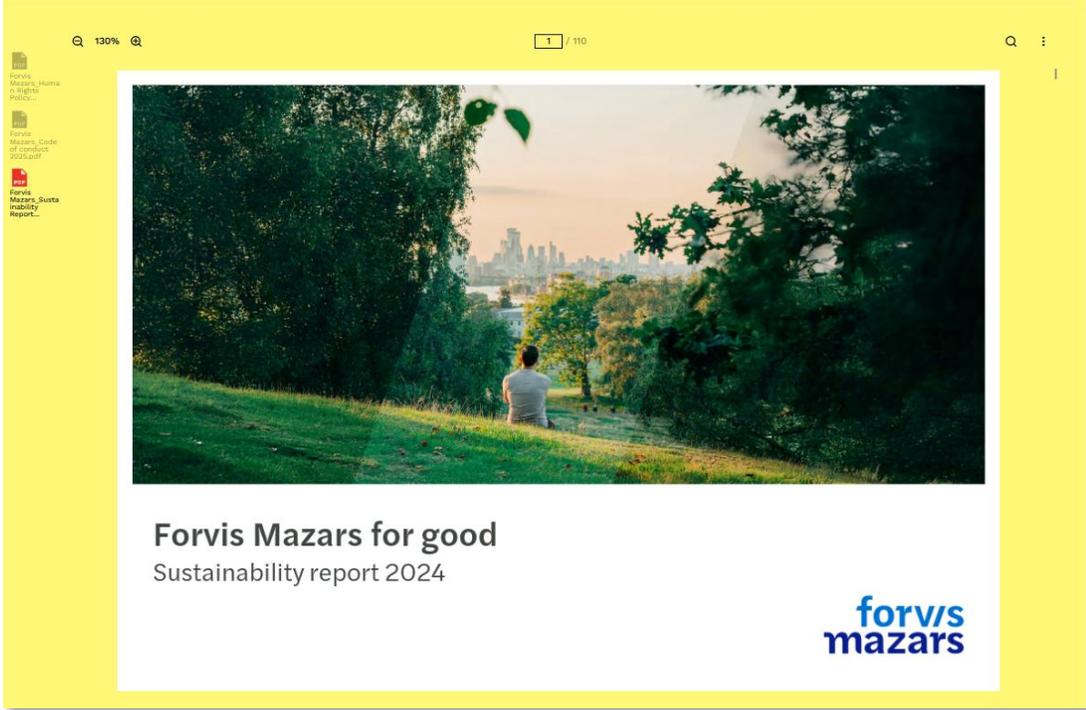
Website scanner

By combining AI and human intelligence, we ensure a high-quality and traceable analysis.

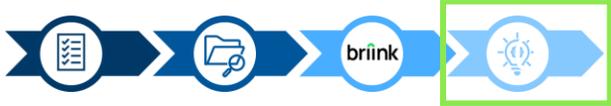


Analysis

- AI powered analysis provides results in minutes
- Manual review ensures quality of results
- Line-precise source references support reliable analyses and enable external verification and traceability



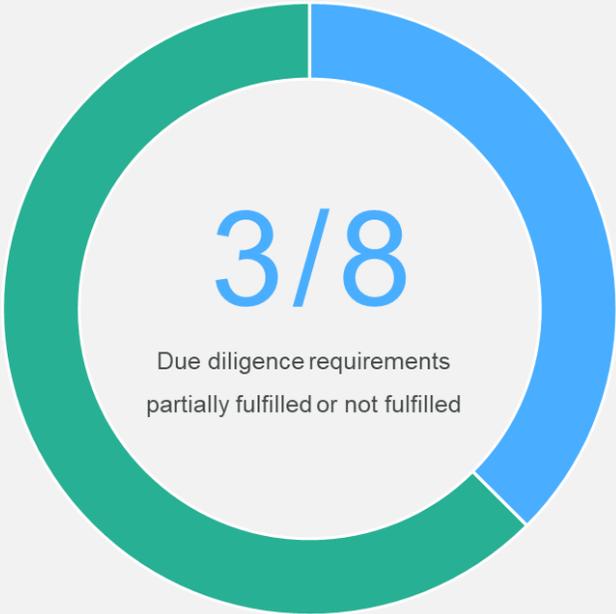
Based on the results, we evaluate our client's maturity level and provide practical guidance on next steps.



Results

- Assessment of the maturity level
- Development of actionable recommendations across the due diligence cycle by ESG experts
- Highlighting best practices in areas where improvement potential has been identified

Recommendations for actions



Completely fulfilled

- Integrating due diligence into policies and RMS
- Identifying, assessing and prioritising adverse impacts
- Notification mechanism and complaints procedure
- Monitoring the effectiveness of due diligence policy and measures
- Public communication

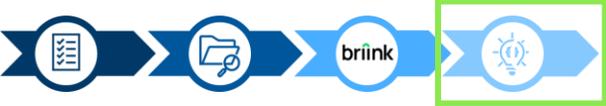
Partially fulfilled

- Meaningful stakeholder engagement
- Prevention of adverse impacts
- Remediation for actual adverse impacts

Not fulfilled

- none

We define actionable recommendations based on the identified maturity level.

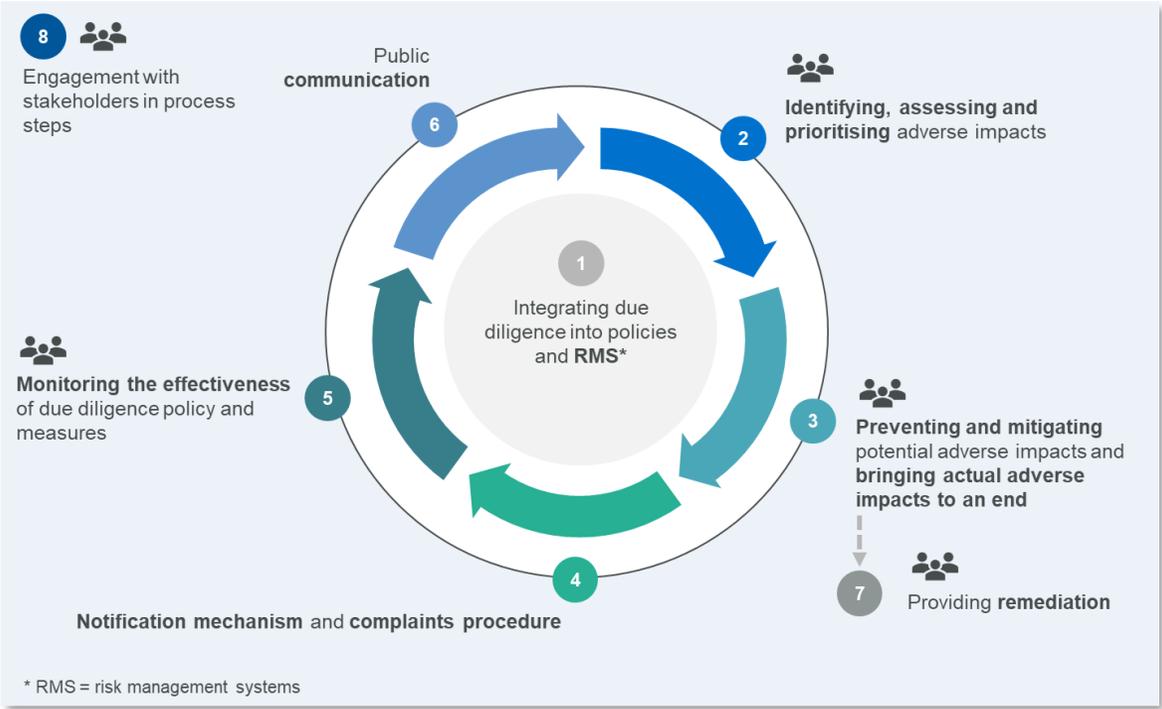


	Status Quo	Readiness	Recommendations
<p>Meaningful stakeholder engagement</p>	<ul style="list-style-type: none"> The sources consistently outline a multi-faceted stakeholder engagement approach. Engagement mainly involves suppliers, their employees, unions, and NGOs, with limited inclusion of other potentially affected stakeholders like local communities. 		<ul style="list-style-type: none"> Extend stakeholder engagement to all potentially affected groups. E.g., your company could conduct a workers' survey in the supply chain or engage with local communities through industry or government initiatives.
<p>Prevention of adverse impacts</p>	<ul style="list-style-type: none"> The company applies various measures to prevent negative impacts in governance, operations, and supply chain. However, sources do not provide details like timelines or how measures are chosen based on influence over business partners. 		<ul style="list-style-type: none"> Implement process for determination of appropriate measures. Specify preventive measures, e.g., by describing how corrective action plans follow strict timelines.
<p>Remediation for actual adverse impacts</p>	<ul style="list-style-type: none"> Multiple sources mention a grievance mechanism. However, they do not detail a specific remediation process or mention measures like compensation, restitution, rehabilitation, or apologies for affected individuals or communities. 		<ul style="list-style-type: none"> Implement a specific process for remediating adverse impacts in consultation with relevant departments and stakeholders. Include the process description (incl. details on remediation measures, how timely remedy is provided and how systems and processes are changed to prevent future occurrences) in external communication.



Based on the findings, we support clients to implement recommendations to strengthen their approach across all stages of the due diligence cycle.

-  **Revision of policies**
e.g., include identified adverse impacts in human rights policy
-  **Review impact assessment**
e.g., include a deeper hot spot analysis
-  **Implement stakeholder engagement**
e.g., engage with workers in the supply chain of high-risk regions
-  **Peer best practices**
e.g., obtain more insights into impact measurement by defining KPIs
-  **Strengthen ESG communication**
e.g., include cases of remediation in CSRD report



Strategic improvements to manage risk, secure market access, strengthen resilience, build long-term competitiveness while improving outcomes for affected people — not just a compliance requirement.

Q&A Session

brînk | **forv/s**
mazars



Melissa Jacoby

melissa.jacoby@forvismazars.com



Benn Hogan

Benn.Hogan@mazars.co.uk



Tomas van der Heijden

tomas@briink.com

