

# **White Paper: Optimising Reporting for AI**

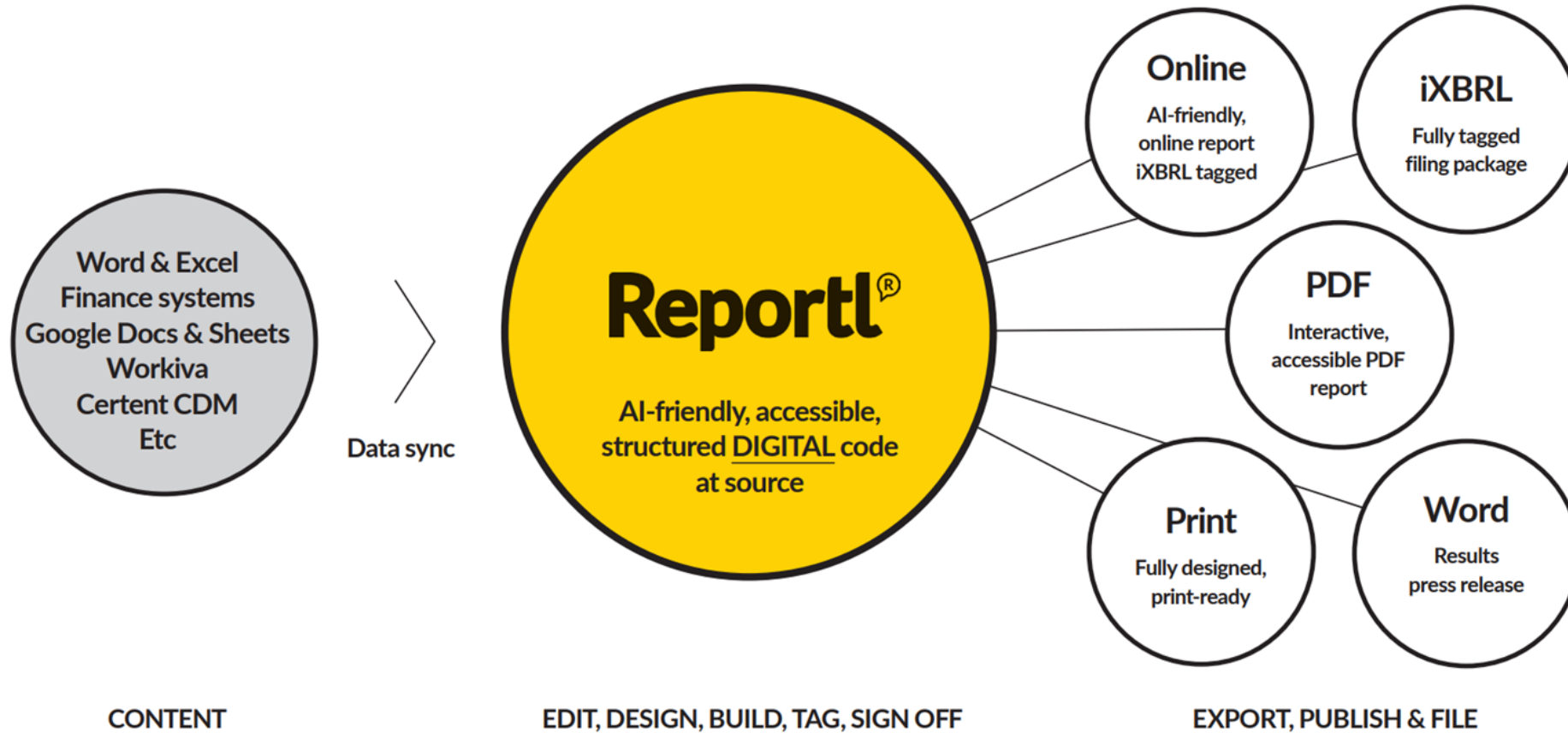
## **SPEAKER**

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- The rise of AI
- Great articles, studies and reports that we wanted to draw together
- Questions from prospective clients
- Broadening our credentials
- Confusion about the meaning of “digital-first”

# A process no longer than it needs to be



# White paper: Scope and contents

## Executive summary

Short read version of this white paper.

## Introduction

Provides context to regulations, digitisation of reporting and why AI readability is now vital to all companies' reporting strategies.

## Section 1: Everyone is using AI

AI is now the main access point. One way or another, everyone looking for relevant company information is using AI-based tools.

## Section 2: Why AI needs digital-first reporting

The underlying reasons why digital-first reporting delivers better AI search results, and why summary reporting online is not enough.

## Section 3: The evidence

Explaining the evidence that digital-first reporting yields more accurate, reliable and efficient AI search results.

## Section 4: What investors need

The thirst for AI-readable reporting from many investment professionals is rising fast.

## Section 5: How tagging helps

Why essential data tagging and the ESEF requirement sits at the centre of report optimisation for AI.

## Section 6: How a digital-first process improves quality

How different aspects of digital-first reporting enhance quality across a wide variety of use cases.

## Section 7: What lies ahead?

We look to the future and make three predictions about how reporting will change as a result of AI.

## Bibliography

We would like to recognise and thank the authors of each of the reports, studies and articles that are referenced within. We hope this white paper helps to increase the audience for their work. To keep the narrative flowing, we provide hyperlinks within the body of our text and also this fully accredited bibliography.

An extensive academic study found that digitalfirst reports are cited by ChatGPT three times more frequently than PDF annual reports.

So the finding is straightforward. If you want an LLM to find your company information first hand, it's best to make the entire report available online in HTML format, i.e. go digitalfirst.

GenAI as a Reader: How ChatGPT & Co. use Annual Reports Authors: Prof Monika Kovarova-Simecek USTP-University of Applied Sciences St Pölten, Prof Dr.Henning Zülch / Leon Kirschbaum / Konstantin KlammeHHL Leipzig Graduate School of Management, Dr. Eloy Barrantes / Alexandra Horváthová / Christine Schillingnexus, February 2026.

# What investors need

In the investment community, competition is fierce and using AI is a way to outperform the market. When new digital information or technology arrives, investors are quick to respond and use it.

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175

Separate identifiable AI bots interacted with the academic study data...

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4.8m

...generating 4.8 million automated requests.

## How tagging helps

Tagging, whether it be using XBRL, JSON or other SEO tools, is how AI finds relevant data that matches the search request.



A powerful data and communications format that both people and computers can read.



The best of all worlds, for people and machines.

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**We are grateful to the authors of these articles, reports and studies for the hard work and insight that we have drawn upon whilst writing the white paper.**

# Questions

