

Artificial Intelligence (AI) as a Transformative Enabler in ESG: Enhancing Efficiency, Data Driven Sustainability and One Health Monitoring

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Artificial Intelligence (AI) as a Transformative Enabler in ESG: Enhancing Efficiency, Data Driven Sustainability and One Health Monitoring

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Abstract

This paper discusses how Artificial Intelligence (AI) can be utilised as a transformative enabler in ESG. The paper observes that with corporations facing challenges in complying with ESG tenets, AI has emerged as a powerful solution that can reinvigorate ESG for sustainability. The paper discusses ways through which AI is enabling companies to meet their ESG requirements. It also highlights some of the challenges that companies face in integrating AI into the ESG discourse. In order to fully harness its potential as a transformative enabler in ESG, the paper discusses how AI can be utilised to enhance efficiency, data driven sustainability and One Health monitoring.

1.0 Introduction

Environmental, Social and Governance (ESG) has emerged as a driving force in the global pursuit of sustainability. In particular, ESG applies in corporate governance providing a framework through which both public and private entities can demonstrate their commitment to environmental sustainability, ethical behaviour, social responsibility and good governance¹. It has been observed that ESG provides a set of standards and metrics used to assess the impact of corporations on the environment, economy, society and governance². Although ESG usually applies in the context of investing, it is also relevant to customers, suppliers, employees, regulators, local communities and the general public who are increasingly concerned with the impacts of businesses on the environment, society and governance outcomes³.

In order to promote sustainability, ESG focuses on integrating environmental, social and governance tenets in corporate policies and decision-making processes. By incorporating these tenets in corporate activities, ESG seeks to make sustainability a seamless addition to any business model or operation⁴. In particular, ESG focuses on integrating *Environmental* tenets including

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¹ Corporate Governance Institute., 'ESG: A comprehensive guide to the main principles' Available at https://www.thecorporategovernanceinstitute.com/insights/guides/esg-a-comprehensive-guide-to-environmental-social-and-governance-principles/?srsltid=AU7gw4Xv8qBiPCpb_OVYO-VS2Sd-miiXzCyfss51eU2Y7endigHoPFiB (Accessed on 03/10/2026)

² What is environmental, social and governance (ESG)?., Available at <https://www.ibm.com/think/topics/environmental-social-and-governance> (Accessed on 03/10/2026)

³ Ibid

⁴ What is ESG and why does it matter for businesses?., Available at <https://fsc.org/en/blog/what-is-esg> (Accessed on 03/10/2026)

sound climate action, effective biodiversity conservation, sustainable resource use and circularity, pollution control, sustainable waste management and energy efficiency⁵; *Social* factors such as diversity, equity and inclusion at work places, fair labor standards including fair wages, human rights, health and safety at workplaces, and community well-being⁶; and *Governance* tenets such as transparency, accountability, responsibility, shareholder rights, and board diversity⁷ in corporate policies and models towards sustainability.

ESG is therefore an important driver of sustainability. It has been correctly observed that realising the Sustainable Development Goals (SDGs) requires collective action by all sectors in society including businesses⁸. Consequently, incorporating ESG tenets in corporate policies and decision-making processes can position companies as a driving force in societal progress towards Sustainable Development⁹. Due to the powerful position that corporations hold in the modern global economy, ESG has shifted from a niche concept to an essential requirement for regulators, investors, consumers and the public who increasingly require companies to demonstrate their commitment to the global ideal of Sustainable Development¹⁰. In particular, it has been observed that in the global quest for Sustainable Development, ESG has become a mandatory obligation for companies as evidenced by the adoption of binding legal and regulatory frameworks to reflect the expectations of investors, customers, employees and other stakeholders¹¹. Companies all over the world are required to comply with ESG tenets including through ESG reporting and disclosure where they are mandated to communicate publicly about their performance across a variety of Environmental, Social, and Governance (ESG) issues¹². However, it has been observed that companies all over the world are facing challenges in complying with ESG tenets including disclosure and reporting standards undermining the global quest for sustainability¹³. It is imperative to tackle underlying challenges in order to effectively and efficiency harness ESG as a driver of sustainability.

This paper discusses how Artificial Intelligence (AI) can be utilised as a transformative enabler in ESG. The paper observes that with corporations facing challenges in complying with ESG tenets, AI has emerged as a powerful solution that can reinvigorate ESG for sustainability. The paper

⁵ United Nations Development Programme., 'ESG: From Challenges to Opportunities' Available at <https://www.undp.org/belarus/stories/esg-challenges-opportunities> (Accessed on 03/10/2026)

⁶ Ibid

⁷ Ibid

⁸ United Nations Development Programme., 'ESG: From Challenges to Opportunities' Op Cit

⁹ Ibid

¹⁰ What is ESG and why does it matter for businesses?., Op Cit

¹¹ Muigua. K., 'Embracing Environmental, Social and Governance (ESG) Principles for Sustainable Development in Kenya.' Available at <http://kmco.co.ke/wp-content/uploads/2022/07/Embracing-ESG-Principles-for-Sustainable-Development-in-Kenya.pdf> (Accessed on 03/10/2026)

¹² Corporate Finance Institute., 'ESG Disclosure' Available at <https://corporatefinanceinstitute.com/resources/esg/esg-disclosure/> (Accessed on 03/10/2026)

¹³ Ibid

discusses ways through which AI is enabling companies to meet their ESG requirements. It also highlights some of the challenges that companies face in integrating AI into the ESG discourse. In order to fully harness its potential as a transformative enabler in ESG, the paper discusses how AI can be utilised to enhance efficiency, data driven sustainability and One Health monitoring.

2.0 Artificial Intelligence as a Transformative Enabler in ESG: Progress and Challenges

The integration of AI into business models is revolutionizing corporate governance towards sustainability. For instance, by analyzing vast amounts of both internal and external data, AI can give boards a real-time, multidimensional picture of the company and its environment thus informing sound governance practices across environmental, social and governance factors¹⁴. Adoption of AI is raising standards and improving efficiency in corporate governance by expanding access to information, analysis and insight on corporate activities¹⁵. Corporations all over the world are benefiting from the benefits of AI which include boosting efficiency in corporate activities, minimizing human error, automating routine and repetitive tasks, improving corporate decision-making, and strengthening stakeholder engagement¹⁶. AI has become a key feature of modern corporate governance by increasingly influencing operations, business models, and structure of companies¹⁷.

In particular, one of the key benefits of AI in corporate governance is enabling companies to effectively and efficiently comply with ESG tenets. For instance, AI enabling companies to enhance environmental monitoring, fulfill their social responsibilities, and strengthen governance structures towards upholding ESG tenets¹⁸. AI tools such as machine learning techniques are assisting companies in identifying potential environmental risks and social issues within large datasets, thus providing informed and intelligent solutions than can strengthen ESG compliance¹⁹. In addition, AI is enabling real-time monitoring and analysis of employee and stakeholder feedback and societal sentiments, therefore assisting companies to promptly adjust

¹⁴ Evgeniou. T et al., 'AI and Corporate Governance: An Opportunity to Get It Right' Available at https://papers.ssrn.com/sol3/papers.cfm?abstract_id=5738345 (Accessed on 03/10/2026)

¹⁵ World Economic Forum., 'How AI could raise the standard of corporate governance' Available at https://www.weforum.org/stories/business/ai-and-corporate-governance/?gad_source=1&gad_campaignid=22228224717&gbraid=0AAAAAoVy5F4rNAzIKIizNevWqGgsZJ3Yr&gclid=CjwKCAjwrP3VBhBbEiwAnaqpQ6KV0AIKuP1LLOoIjg22T_0t9XWb2sry_OzXNSggoqTGqHXQRY0ARoCTiEQAvD_BwE (Accessed on 03/10/2026)

¹⁶ How AI can strengthen corporate governance., Available at <https://www.diligent.com/resources/blog/how-ai-can-strengthen-corporate-governance> (Accessed on 03/10/2026)

¹⁷ Petrin. M., 'AI, New Technologies, and Corporate Governance: Three Phenomena', 47 Seattle U. L. Rev. 1639 (2024)

¹⁸ Xiao. Y., & Xiao. L., 'The impact of artificial intelligence-driven ESG performance on sustainable development of central state-owned enterprises listed companies' *Scientific Reports.*, Volume 15., No. 8548 (2025)

¹⁹ Ibid

their corporate social responsibility strategies²⁰. Further, in the context of governance, AI is enhancing internal audit efficiency, internal and external risk management accuracy, and decision-making support, therefore enabling companies to optimize their governance structures for greater efficiency, transparency and accountability²¹.

AI can therefore enable corporations to effectively and efficiently comply with ESG tenets towards promoting good corporate governance for sustainability. AI is enabling companies to achieve efficiency and accuracy of data collection and analysis for sound ESG reporting²². In addition, by continuously tracking and analyzing large data sets on environmental impacts, social indicators and governance practices, AI provides instant feedback and alerts that can enable companies to improve their ESG performance²³. The predictive capability of AI is also key in strengthening ESG performance by analyzing historical data and current trends to forecast potential risks related to environmental impact, social responsibility and governance practices for accurate and informed decision-making²⁴. Further, with ESG disclosure and reporting being widely embraced as a mandatory procedure in corporate governance, AI tools can automate generation of ESG reports, ensuring that they are accurate, inclusive, consistent and compliant with policy and regulatory frameworks²⁵.

Embracing AI is therefore necessary towards enabling companies improve their ESG performance across all its dimensions. For example, in the environmental context, AI can enable corporations to effectively collect and analyse environmental data, improve environmental monitoring, forecast environmental risks including emissions and high energy consumption, and conduct environmental risk assessments²⁶. In relation to the social pillar of ESG, AI can enable companies to create safe and inclusive workplaces, monitor labour conditions, detect human right risks in supply chains, and promote community engagement²⁷. Embracing AI can also improve governance through enhanced transparency, risk assessment, accountability, regulatory compliance and accurate ESG reporting²⁸.

AI therefore provides solutions that can enable companies to effectively and efficiently comply with ESG tenets. In light of increasing regulatory pressures and societal expectations on corporate

²⁰ Ibid

²¹ Ibid

²² The Impact of Artificial Intelligence in Environmental, Social and Governance Reporting., Available at <https://thecompliancedigest.com/the-impact-of-artificial-intelligence-in-environmental-social-and-governance-reporting/> (Accessed on 03/10/2026)

²³ Ibid

²⁴ Ibid

²⁵ Ibid

²⁶ How does AI factor into ESG?., Available at <https://www.enhesa.com/resources/how-does-ai-factor-into-esg> (Accessed on 03/10/2026)

²⁷ Ibid

²⁸ Ibid

sustainability, leveraging AI is necessary towards adding companies to meet their environmental, social and governance goals while also strengthening ESG disclosure and reporting. However, the integration of AI into ESG fuels several risks and challenges. For example, cost implications of adopting AI tools and systems can affect the ability of small businesses to improve their ESG performance²⁹. In addition, algorithmic bias is a key concern when integrating AI into ESG. For example, it has been observed that AI algorithms can perpetuate existing biases in the ESG data sets they are trained on leading to unjust and unfair ESG assessments and reports³⁰.

In addition, without sufficient safeguards, AI can also undermine ESG tenets. For example, high energy and water use in AI data centres affects environmental sustainability which is a key pillar of ESG³¹. In addition, algorithmic biases in AI can fuel human rights violations, social inequalities and injustices while rapid workplace automation through AI can affect job security contrary to the social pillar of ESG³². Further, the opaque nature of algorithmic decision-making can also violate governance tenets including transparency, accountability and explainability especially when AI tools are used to generate ESG reports³³.

It is imperative to address the foregoing concerns in order to appropriately harness and utilise AI as a transformative enabler in ESG.

3.0 Enhancing Efficiency, Data Driven Sustainability, and One Health Monitoring towards Transforming ESG through AI

The integration of ESG into corporate activities and decision-making process is a key solution towards fostering sustainability. ESG plays a fundamental role in strengthening corporate governance and ensuring corporate sustainability by providing a framework that can enable companies to promote sustainable investments that generate long-term financial returns while also taking into account the social and environmental impacts of economic activities and promoting transparency and corporate responsibility³⁴. Companies that are responsible stewards of the environment³⁵; are socially conscious through effective management of relationships with

²⁹ AI and ESG Integration: The Future of Responsible Technology., Available at <https://cse-net.org/ai-esg-integration-responsible-technology/> (Accessed on 03/10/2026)

³⁰ The Impact of Artificial Intelligence in Environmental, Social and Governance Reporting., Op Cit

³¹ United Nations Environment Programme., 'AI has an environmental problem. Here's what the world can do about that.' Available at <https://www.unep.org/news-and-stories/story/ai-has-environmental-problem-heres-what-world-can-do-about> (Accessed on 03/10/2026)

³² Xiao. Y., & Xiao. L., 'The impact of artificial intelligence-driven ESG performance on sustainable development of central state-owned enterprises listed companies' Op Cit

³³ How does AI factor into ESG?., Op Cit

³⁴ The 3 pillars of Sustainability: Environmental, Social and Economic., Available at <https://www.enel.com/company/stories/articles/2023/06/three-pillars-sustainability> (Accessed on 03/10/2026)

³⁵ Corporate Governance Institute., 'What is ESG and why is it important?' Available at <https://www.thecorporategovernanceinstitute.com/insights/guides/what-is-esg-and-why-is-it-important/> (Accessed on 04/09/2026)

employees, suppliers, customers, and the communities where they operate³⁶; and embrace good governance practices including transparency, accountability and diversity are considered ideal investment destinations while also enhancing their corporate compliance, reputation and profitability³⁷. Inculcating ESG tenets into corporate governance is therefore a fundamental objective towards ensuring profitability and sustainability of businesses.

With companies all over the world facing challenges in upholding ESG tenets, AI provides tools and solutions that can transform ESG for sustainability. It is therefore imperative for corporations to harness the transformative power of AI towards achieving ESG goals for people and planet. In particular, there is need to use AI towards enhancing efficiency in ESG. AI can enhance efficiency across the environmental, social and governance metrics of ESG by streamlining data collection, predicting ESG risks and challenges, and strengthening ESG reporting³⁸. AI can enhance efficiency in ESG including through monitoring energy consumption, optimizing resource use, and tracking emissions under the environmental tenet³⁹; promoting workplace inclusion, ensuring safe workplaces, conducting human rights assessments, and strengthening feedback and community engagement under the social pillar⁴⁰; and improving regulatory compliance, risk assessment, and ESG reporting under the governance pillar⁴¹. It is therefore necessary to embrace the role of AI as a transformative enabler in ESG by enhancing efficiency across the three tenets of ESG.

AI can also transform ESG through data driven sustainability. By collecting and analyzing vast amounts of data across the environmental, social and governance tenets of ESG, AI can improve corporate decision-making processes towards sustainability⁴². In addition, ESG can enable companies to generate accurate, consistent and cogent ESG reports that take into account vast and diverse data sets for efficiency⁴³. It is therefore necessary to utilise AI in ESG for data driven sustainability. In particular, there is need to train AI models on quality, diverse and inclusive ESG data sets in order to avoid algorithmic biases and discrimination while also ensuring human oversight of AI in ESG to guard against injustices, inequalities and human rights risks that can arise due to biased data sets⁴⁴.

³⁶ Ibid

³⁷ Corporate Governance Institute., 'What is ESG and why is it important?' Available at <https://www.thecorporategovernanceinstitute.com/insights/guides/what-is-esg-and-why-is-it-important/> (Accessed on 03/10/2026)

³⁸ Xiao. Y., & Xiao. L., 'The impact of artificial intelligence-driven ESG performance on sustainable development of central state-owned enterprises listed companies' Op Cit

³⁹ AI and Sustainability: The Role of Artificial Intelligence in ESG., Available at <https://intellico.ai/blog/ai-and-sustainability-the-role-of-artificial-intelligence-in-esg/> (Accessed on 03/10/2026)

⁴⁰ Ibid

⁴¹ Ibid

⁴² The Impact of Artificial Intelligence in Environmental, Social and Governance Reporting., Op Cit

⁴³ Ibid

⁴⁴ How does AI factor into ESG?., Op Cit

In addition, AI can transform ESG through effective and efficient One Health monitoring. One Health refers to an integrated, unifying approach that aims to sustainably balance and optimize the health of people, animals and ecosystems⁴⁵. One Health recognises that the health of people is closely connected to the health of animals and our shared environment⁴⁶. The World Health Organization notes that by linking humanity and nature, One Health plays a key role in addressing the full spectrum of disease control ,from prevention to detection, preparedness, response and management, towards strengthening global health security⁴⁷. It has been observed that One Health is a fundamental theme in ESG enabling corporations to unite human, animal and ecosystem health towards sustainable and resilient business practices that ensure global health security⁴⁸. Adopting One Health practices into ESG enables companies to promote sustainable environmental practices, societal initiatives including public health safeguards, and good governance including transparency, accountability and corporate disclosures that can support public health outcomes and global health security⁴⁹. The core pillars of One Health in ESG include preserving ecosystems and limiting emissions and pollution, supporting community health initiatives, and building safe and healthy workplaces, and transparency and accountability on human and environmental health concerns at workplaces⁵⁰.

AI provides tools that can enable corporations to effectively integrate One Health into ESG policies. In light of the complex interactions between human and ecosystem health, AI has emerged as a powerful tool that foster synergies including through collection and integration of data across human, plant, animal, and environmental health sectors to guide informed and coordinated decision-making for One Health⁵¹. Through real-time monitoring systems, AI improves how health data is collected, shared, and analyzed, helping decision-makers act faster and more strategically towards tackling complex and interlinked global health challenges⁵². AI can enable decision-makers to improve One Health outcomes by monitoring and analyzing vast datasets from diverse sources including climate, land use, animal production, transport,

⁴⁵ World Health Organization., 'One Health' Available at https://www.who.int/health-topics/one-health#tab=tab_1 (Accessed on 03/10/2026)

⁴⁶ Centers for Disease Control and Prevention., 'About One Health' Available at <https://www.cdc.gov/one-health/about/index.html> (Accessed on 03/10/2026)

⁴⁷ World Health Organization., 'One Health' Op Cit

⁴⁸ Vegro. V et al., 'Synergising one health and environmental, social, and governance (ESG) standards: A scoping review' Available at <https://pmc.ncbi.nlm.nih.gov/articles/PMC12446191/> (Accessed on 03/10/2026)

⁴⁹ Ibid

⁵⁰ Ibid

⁵¹ Food and Agriculture Organization of the United Nations., 'The role of information and communication technology in One Health intelligence' Available at <https://www.fao.org/one-health/highlights/the-role-of-ict-for-one-health/en> (Accessed on 03/10/2026)

⁵² Ibid

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population movements, and socio-economic structures⁵³. AI therefore provides solutions that can enable companies to effectively incorporate One Health into ESG for sustainability.

4.0 Conclusion

With corporations increasingly required to comply with the global pursuit for sustainability, AI has emerged as a transformative enabler in ESG. In particular, by integrating AI into ESG, companies can support progress towards Sustainable Development by enhancing efficiency, data driven sustainability, and One Health monitoring.

⁵³ AI combined with the One Health approach can improve pandemic preparedness., Available at <https://www.news-medical.net/news/20251003/AI-combined-with-the-One-Health-approach-can-improve-pandemic-preparedness.aspx#:~:text=The%20better%20we%20become%20at,and%20track%20emerging%20infectious%20diseases>. (Accessed on 03/10/2026)

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