



1. Data Acquisition

Scrape annual & sustainability reports. Focus: DE & AT firms.

2. Document Preprocessing



PDF to MD
Marker



Clean & Segment
Remove artifacts, passage



Identify Tables
Extract separately

3. Q&A Dataset Generation Pathways

Pathway A: Text-based Generation



Passage Classification (Llama 3)

Classify as ESG, EU Taxonomy, etc.



Filter Irrelevant

Advanced Span Extraction Pipeline



Specialized NER Model

xlm-roberta-base-esg-ner



Rule-Based Extraction



LLM-Augmented Span Extraction (GPT-4o)

Extract substantive details & quantitative data



Verification & Grouping (GPT-4o)

Filter redundancy, organize thematically



Q&A Generation (GPT-4o)

Factoid Questions

Closed-book generation from spans

Non-Factoid Questions

Descriptive/explanatory summaries

Text-based Q&A

Pathway B: Table-based Generation



Table-to-Paragraph (Gemini)

Convert complex tables into rich paragraphs



Q&A Generation (GPT-4o)

Factoid & Descriptive Questions

Generate from summarized paragraphs
with all answers as full sentences

Table-based Q&A



Final Q&A Dataset