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Introduction

Organizations are constrained because additional business value has to be delivered with the same resources. This pressure is increasing in both business and IT.

Driving business value has become more important than ever before. Organizations are on a journey where they need to make value trade-offs in the backlog of use cases and projects. The challenge is to choose the most valuable backlog items, taking in consideration the perspective of all stakeholders, while (re-)using the data products and IT artifacts in the landscape in an clever way. Balancing short-term benefits and long-term contributions to a more sustainable business model provides an additional challenge.

To better understand how organizations in Belgium and the Netherlands are addressing these challenges, we have conducted research, interviewing Technology and Data leaders across different industries. While building on previous research done on a global scale and in the region:

- Analytics Adoption Belgium Research
- Future Ready Business

From this research study five key insights prevail:

- 1 Companies need to do more with the same resources.
- 2 There is a gap between strategic business objectives and IT & Al initiatives.
- 3. There is an untapped opportunity to leverage data products that arealready available within the organization.
- 4. Organizations need to leverage momentum to achieve the next level of collaboration.
- 5. Organizations need to create inspiration and pull to improve the conditions of the Alenabled organization.

Based on the above insights we are keen to introduce our perspective on how to play

The Game of Value in the AI enabled organization.

Understanding the value

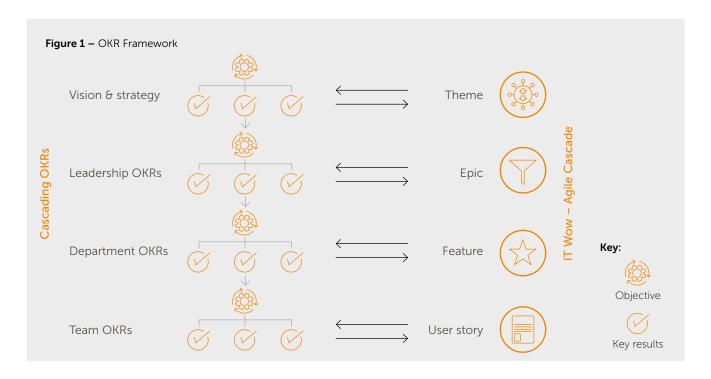
To better understand the concept of value, it is crucial to take the organization's business objectives as a foundation. Our research reveals that in most organizations the business and IT & AI strategy are not closely aligned. Achieving alignment between these strategies will be pivotal to "do more with less". This can be achieved by complementing IT ways of working (e.g. agile (Bus)DevOps), with the Business' Objectives & Key Results (OKR's). Current data products should ideally be documented and made available via a common marketplace. Common data definitions and use of existing data products will increase the organization to reuse, which significantly increases speed and reduces cost. The structure in which data products are kept has an analogy with the 'Bill of Material' in a manufacturing context. The 'to be' realized data products represent the backlog, which needs to be prioritized. Evaluating the contribution of use cases and 'to be' data products to the OKR's, enables organizations to reap most benefits from its investments. The concept of Value of Investments (VOI) is a relative measure that can assist in reaping benefits and be shaped to organization specifics.

2.1 Objectives & Key Results (OKR's)

Traditionally organizations derive KPI's from their strategic goals to steer priorities. To close the gap between business and IT & AI strategies, there is a need to create a framework. The Objectives and Key Results framework is a good candidate for goal setting on the business side because it cascades strategic priorities throughout all levels of an organization to achieve focus, increased productivity, and ability to produce faster results [Reference: Andrew Grove popularized the concept of OKR during his tenure at Intel in the 1970].

The OKR framework resembles a similar cascade as for example the agile framework which is quite often used in the IT Way of Working (WoW) in quite a number of organizations (see figure 1).

With a similar cascade, or layering, of goals organizations can align business and IT & Al. This way they can ensure that investments in IT & Al contribute deliver the desired business outcomes.

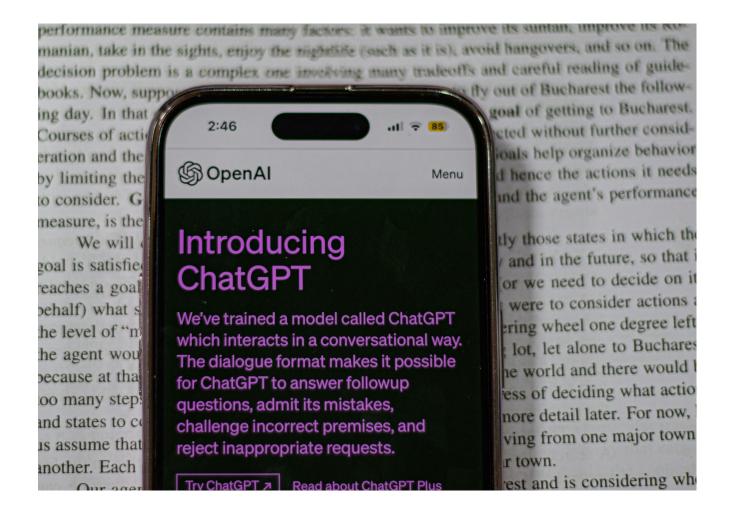


2.2 Data products

Most organizations are not greenfield, meaning there is already a foundation of data products, e.g. dashboards, pricing models, reports, AI chatbots, etc. What enables organizations moving forward is a common definition, clear purpose and use of existing data products based on a common agreed model.

When a common structure is not available, it is recommended to define the break-down of data products, cascading to components and attributes. The structure chosen needs to fit the organization's current and desired future state. Exposing existing data products in a common marketplace, enables reuse of these data products enabling speed and efficiency. The marketplace should be organized by data domains to facilitate navigation and align structure.

A Gen AI Efficiency Factory can enable adequate operations and maintenance of existing (generative) AI applications used throughout our organizations, and at the same time guarantee development of new use cases. ***



Data Products	Key Results	Strategic Objectives				
		Sustainable growth based on key growth drivers	Accelerating towards the top of the value chain	Being the preferred supplier of sustainable solutions	Improving ROI and maintaining sustainable free cash flow	
Financial Reporting Vendor	Working Capital Optimization Improve ROI through working capital optimisation & cash flow management.	Optimizing working capital management for sustainable growth and profitability.	Leveraging data for efficient working capital allocation and risk management.	Enhancing supplier relationships to optimize payment terms and working capital.	Becoming a preferred supplier through efficient working capital management.	
Regulation Strategy Sustain- ability Area Financial Reporting	Sustainability Reporting Improve ROI through sustainability initiatives & reporting transparency.	Enhancing sustainability reporting to meet market demands and regulatory requirements.	Incorporating sustainability metrics into financial reporting and strategy alignment.	Optimising sustainable practices to meet regulatory standards and market preferences.	Becoming a preferred supplier through transparent sustainability reporting.	
Product Bill of Sales order Sustainability Area	Sustainability Product Development Improve ROI and cash flow by capitalization on sustainability trends.	Developing sustainable product offerings aligned with key growth drivers.	Incorporating sustainability metrics into product development processes to meet market demand.	Optimizing materials and manufacturing processes for reduced environmental impact.	Becoming a preferred supplie for sustainable solutions through eco-friendly product offerings.	
Material Transport equipment Site Financial Reporting	Value Chain Integration Improve ROI through value chain efficiency & increased market share.	Integrating and optimizing the value chain to capture additional value.	Leveraging data to identify opportunities for value chain optimization and integration.	Collaborating with vendors to enhance equipment integration and value chain efficiency.	Offer integrated solutions aligned with sustainability objectives to be a preferred supplier in value chain.	
Product Site Sales order	Market Expansion Strategy Enhance profitability through market expansion & strategic vendor relationships	Expanding into new markets driven by key growth drivers.	Leveraging market intelligence to identify and target growth opportunities in new regions.	Strengthening vendor partnerships to support expansion & sustainability initiatives.	Offering solutions aligned with sustainability needs of new markets to gain preferre supplier status.	
Customer Sales Site Risk	Predictive Distributor Analytics Enhance predictive accuracy to allocate resources more efficiently & reduce necessary capital.	Utilising predictive analytics to anticipate market trends and distributor behaviour.	Leveraging predictive analytics to identify future growth drivers & adjust strategies proactively.	Anticipating distributor needs & market trends to enhance value delivery & strategic positioning.	Predicting distributor preferences for sustainable solutions & adjusting offerings.	
Material Bill of Material Production order	Integrated Material Analytics Reduce operational costs & improving capital efficiency through optimised material usage.	Optimizing material usage and costs to support sustainable operational growth.	Optimizing material usage to support sustainable growth & reduce operational costs.	Improving efficiency & reducing waste in material usage to enhance value creation.	Enhancing sustainability by optimizing material usage and reducing waste.	
Customer Product Sales order Site	Advanced Customer Segmentation Improve customer retention & value realisation through personalized engagement.	Improving customer retention and value realisation through personalised engagement.	Focus on high-value customer segments to drive growth and create long-term value.	Enhancing customer engagement & value through personalized approaches.	Identifying segments that prioritise sustainability & tailoring solutions to meet their needs.	
Customer Product Customer price Product price	Sales Sales Campaign Product sample		Marketplace			

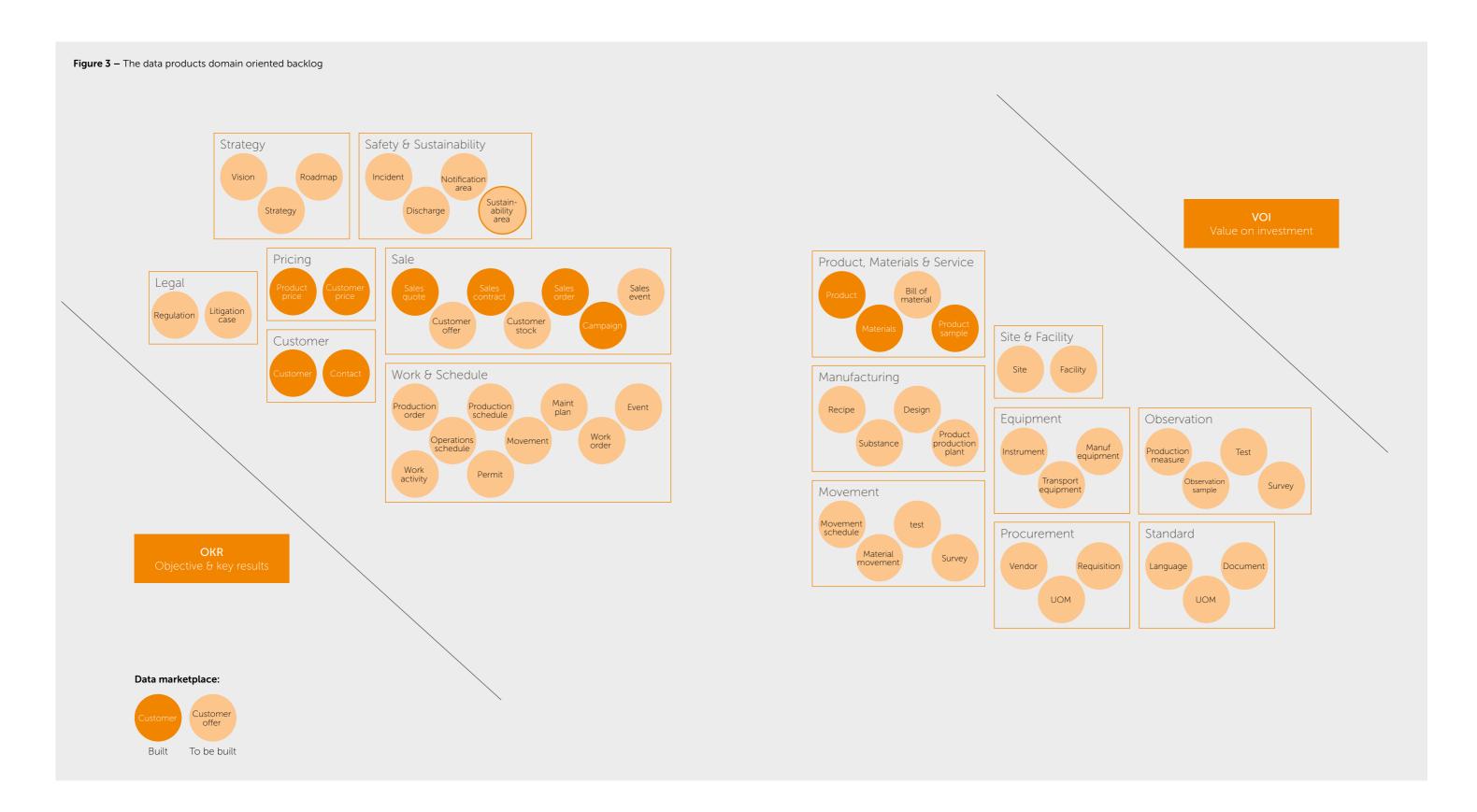
The game of value: In the AI enabled organization

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The structure in which data products are kept has an analogy with the 'Bill of Material' in a manufacturing context. Data products can be organized in domains. The domains in which the data products are captured, will most likely differ for each organization, and should be

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focused on minimizing data movements across domains in the organization. This from the perspective of quality, cost and speed, as well as ensuring data is accessible, reliable, and efficiently managed, as ownership of that data will also reside within the specific domain.

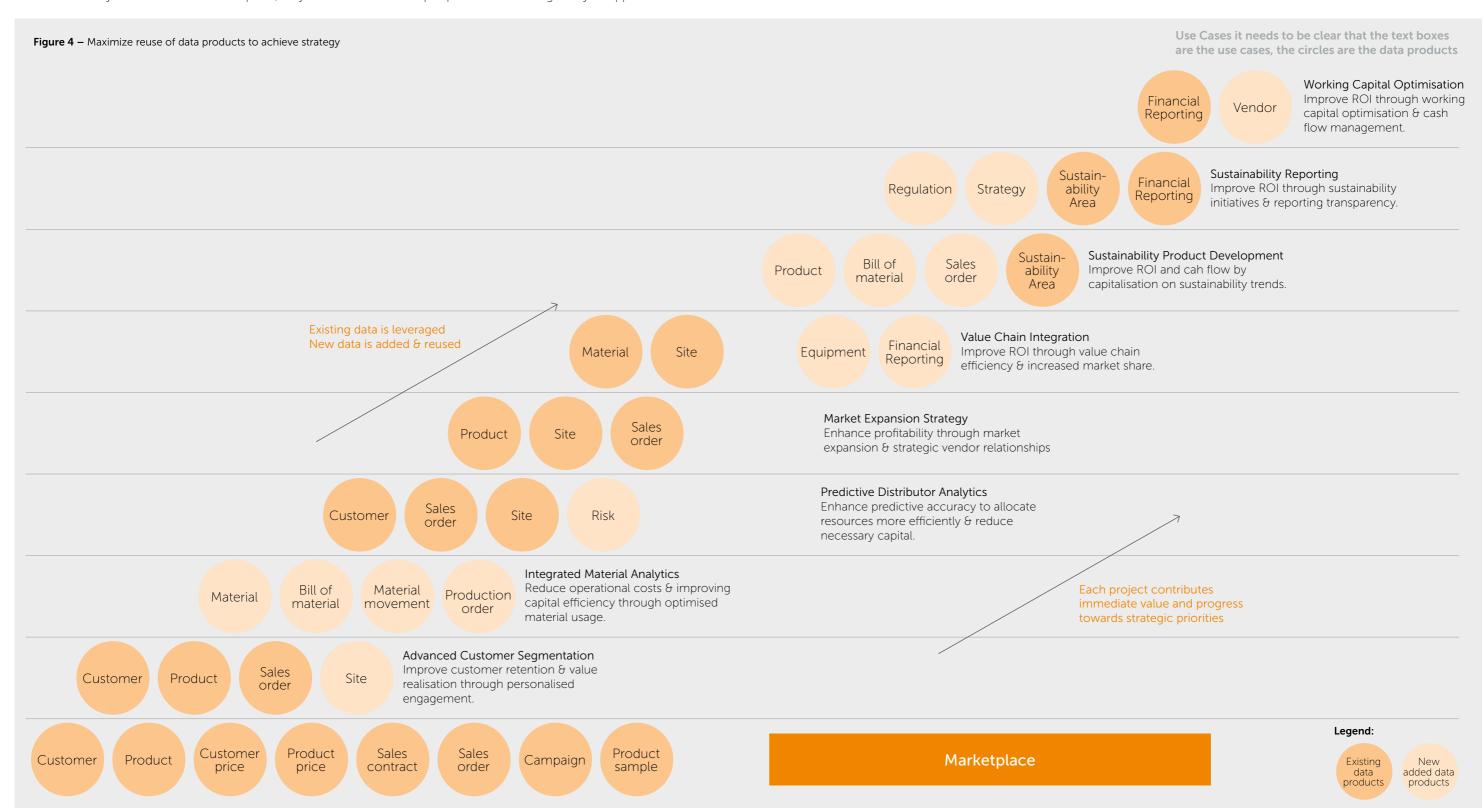


The game of value: In the AI enabled organization

When a use case has a well-defined description, the domains and the data products that are required to build the use case must be defined in line with the common definitions. The required data products for the use case must be mapped to the available data products in the marketplace. In case data products required for the use case are not yet available in the marketplace, they

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must be added to the backlog. Transparency in the data product backlog enables identifying those 'to be' data products that may serve multiple use cases. These typically reflect reuse and synergy potential, which taken into consideration in backlog prioritization may benefit the organization in terms of realizing OKRs at pace. From the domain perspective a similar logic may be applied.



The game of value: In the AI enabled organization

2.3 **VOI**

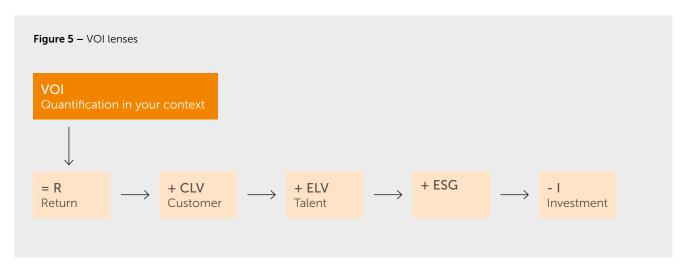
The 'to be' realized use cases or data products on the backlog need to be prioritized. During research interviews, it became clear that organizations primarily consider use cases that drive cost -and operational efficiency. This focus reflects the immediate need for tangible financial benefits associated with streamlining processes and optimizing costs. However, organizations must also recognize the importance of balancing short-term objectives with long-term strategic goals. This could be achieved through evaluation of the value of data products and the use cases they enable and their potential contribution to the OKR's. As supporting and enabling to achieve the OKR's by realizing use cases will enable organizations to reap most benefits from investments made.

Applying the concept of Value of Investments (VOI) can assist in achieving this. In addition to the classic Return on Investment (ROI), which is focused on the financial returns of an investment through increased income, decreased cost and improved profit offset by the costs, the VOI takes into consideration additional value drivers. For example, growing and nurturing data and Al capabilities in the right way, may generate additional long-term value for the organization, which the ROI may not consider. The value equation of the VOI can be shaped to organization specifics and can include for example the following lenses, with a weighting for each metric that best suits the:

- **Customer**, e.g. customer satisfaction, customer lifetime value, customer experience, NPS
- **Employee**, e.g. employee engagement, employee satisfaction, employee capability development, continuous learning
- **Organization**, e.g. collaboration, experimentation, innovation, adoption, continuous improvement
- ESG, e.g. Sustainability, Social responsibility, Diversity & Inclusion

Research revealed that most organizations use at least 1 or 2 of the above lenses (see figure 5) in addition to the more classic ROI approach.

of implementing generative AI around business value is not merely a change in perspective, but a fundamental shift in how we approach AI.



VOI is a relative measure, which also eases the sometimes challenging and retarding quantification of ROI.

Defining the VOI lenses and metrics that are fit for purpose for the organization is best done by taking a step back and revealing the underlying drivers of the organizations OKR's. These drivers most likely reflect either opportunities to be captured or pain points to be resolved. Making these drivers explicit and defining 2 or 3 metrics that can be appointed a relative value provides a starting position. The fact-based analysis is best enriched with interviews with a select number of key stakeholders and experts. Together this quantitative and qualitative analysis reveals the status as well as convictions in the organization. Understanding both is pivotal to get full buy-in for the construct of VOI, as well as preparing for a workshop in which the first iteration of common VOI framework for the organization is designed. Ideally all key stakeholders from business, IT and data are represented next to risk and compliance professionals in he organization. Buy-in from and collaboration between all key players is necessary for a successful start. Once the VOI framework structure is set for the organization, the rules of engagement can be defined for awarding relative value to the VOI lenses of each backlog use case or data product jointly with stakeholders. A relative measure of value, which is recognized by stakeholders, provides a more solid foundation for investment decisions, than just starting and trusting the returns will come. The latter may serve initial experiments but will not hold when scaling.

With the VOI framework and the rules of engagement the foundation for the game of value is shaped. Before diving into the dynamics of the game of value, we will first address the AI enabled organization that will make it all work.

Sometimes you just have to go ahead and focus on creating use cases to demonstrate the ROI.



Al enabled organization

The foundation of an Al-enabled organization determines its success. Data quality is easily recognized as the biggest factor as Al/gen Al relies heavily on large amounts of data. However, data compliance, data governance, and data culture are just as important. When not applying these principles within an organization s asking for trouble.

As we look towards the horizon, the future Al-enabled organizations envision new paradigms of operation and interaction, they can harness the transformative power of Al to enhance experiences, optimize processes, and foster sustainable outcomes.

3.1 Collaboration

Today a contrast exists between business and IT stakeholders in many of the organizations interviewed, who frequently hold divergent views on the value of technology. This 'disconnect' hampers collaboration, constrains innovation, and undermines the full potential of technology within organizations. However, by fostering dialogue, understanding, and collaboration between these two groups, organizations can bridge this gap and unlock the full potential of investments.

Bridging this divide is crucial for holistic decision-making and maximizing the potential of IT & Al investments. By exploring the disconnects and synergies between these perspectives, a foundation for alignment and collaboration can be fortified. Better alignment between business and IT strategies and objectives and understanding how to achieve these is necessary to driving effective value creation.

Organizations have adapted the way they work within their current structures and processes. By implementing collaborative frameworks in agile schemes, the dialogue between business fosters a culture of collaboration, aligned business OKRs and IT strategy and knowledge generation.

Many of the leaders consulted stated that the first step within their adoption roadmap was to assess the current state of the organization, from the technical infrastructure, data concepts, availability, and employee skills.

Subsequently, key stakeholders, roles and responsibilities were identified and involved in the decision-making process related to the overall objectives of each initiative.

One of the survey participants has recently established an Ethical Board, consisting of both internal and external members, to serve as a guiding body on matters related to AI and generative AI. This Board reports directly to the Board of Directors, ensuring that its recommendations and findings influence the highest level of decision-making within the company. The Board's role is primarily advisory, providing insights and guidelines to ensure that the company's AI initiatives align with ethical standards and best practices.

A common start for many of the organisations interviewed was to run small projects to test feasibility. Common practice to develop and enhance the new way to operate embraces the collaboration between data scientists and engineers with business. Across-functional team is the robust way to ensure successful deployment of (gen) AI.

As organizations continue to navigate the evolving landscape of Al and generative Al, collaboration, adaptability, and a commitment to ethical and responsible Al adoption will be paramount in shaping the future of business in the region and beyond. Error! Reference source not found. shows the reason why the interviewed organizations planned to implement Al/gen Al to improve their business.



3.2 New work, new world

One of the most heard perceptions of generative AI is that employees will lose their job as "AI will take over the work". The gen AI revolution is often portrayed as the Industrial Revolution of the IT industry. This is understandable because it's expected that 52% [reference] of all jobs worldwide will be greatly impacted by gen AI.

Employees can leverage Al/gen Al to be more productive and take advantage of the opportunities that the related tooling provides them, as tooling augments human talent. A reconfirmation of the findings of the research in 2023 [reference]. Being able to use Al/gen Al to your benefit will be key for the future workforce. Al/gen Al is technology that should add to the topline. It's about doing more with the same resources, and talents embracing the new jobs that will evolve, e.g. ethical sourcing manager, Al product manager, prompt engineer, data detective. Employees need recognize the necessity to adapt and leverage the opportunities Al/gen Al offers.

According to the 2024 Cognizant New Work, New World Study (www.cognizant.com/en_us/insights/documents/new-work-new-world-with-generative-ai-wf2064768.pdf) generative AI could deliver up to EUR 1.1 trillion in annual growth by 2032. However, the implementation and value creation at scale of AI/gen AI is still in its infancy. In the next 3-4 years it's expected that 13% of businesses will be adopting generative AI.

All organizations that were part of our research have started leveraging generative AI to some extent. From this research three main categories of use cases could be distilled:



Adoption or Personal Efficiency:
Adoption or Personal Efficiency targets
the implementation of AI tools, such as
Microsoft Copilot. Alowing employees to
be more productive in their day-to-day
work and explore the opportunities that
AI/gen AI offers them.



Process Efficiency: Enabling the automation of various processes in the organization. Some of the efficiency gains are enabled by implementing AI modules available in software packages, e.g. ServiceNow, S4Hana and Salesforce. These improvements have been acknowledged and embraced by most of our respondents. There is still a lot untapped potential to be gained when existing processes are reviewed and optimized levering the capabilities of customized AI/gen AI implementations.



New Business: Opportunities to sell AI or generative AI enabled products. Examples to consider are digital twins or industry specific chat bots. Most respondents did not progress too much in the area yet, although they are keen to untap new revenue streams in the future.

A person with generative AI knowledge will ultimately replace a person without generative AI knowledge.

Expectation was a

30-40%

improvement in employee productivity. However, it was only a

10-15% improvement.

3.3 Conditionals

In an Al-enabled organization, the foundations of data quality and compliance, data governance and oversight, data architecture, and a robust data culture—enhancing data literacy and effective adoption—are crucial for leveraging the full potential of artificial intelligence technologies while ensuring ethical practices and operational efficiency.

Note: Organizations know where the AI potential is. However, ethics can sometimes be an issue as it's difficult to always see the difference between ethical and non-ethical. A bias is sometimes personal, and AI should be objective in showing results.



A. Ensuring High Data Quality and Compliance

Firstly, data quality and compliance are essential because AI systems rely heavily on the data fed into them to elaborate predictions, automate processes, and drive decision-making. High-quality data must be accurate, timely, consistent, and complete to prevent errors and biases in AI outputs. Compliance is equally critical as organizations must navigate a complex landscape of regulations regarding data privacy and security.



B. Strategic Data Governance and Oversight

Data governance and oversight form the strategic framework that supports effective management of an organization's data. Effective governance requires clear accountability and involves oversight mechanisms that continually monitor and evaluate data handling practices. This ensures that data management activities align with the organization's objectives and comply with ethical standards, thereby enhancing decision-making and operational transparency.



C. Modern Data Architecture

Data architecture underpins the infrastructure for storing, processing, and accessing data. It needs to be scalable, secure, and efficient to support the complexities of big data and Al operations. Modern approaches such as the data mesh architecture have emerged, which decentralize data ownership and treat data as a product. This approach enhances agility and access by allowing individual departments to manage and control their own data, fostering a responsive environment that can quickly adapt to changing needs and technologies.



D. Cultivating a Data-Centric Culture through Literacy and Change Management

Fostering a data-centric cultural transformation through data literacy and robust change management strategies are key to enable the benefits of Al. Data literacy across all levels of an organization empowers employees to make data-driven decisions, enhancing individual and collective capabilities. Moreover, as Al technologies can significantly alter workflows and business processes, effective adoption mechanisms are necessary to handle and support these transitions smoothly.

Game of value

With an understanding of value, and the AI enabled organization, the framework and the rules of engagement, the game of value can start. A game that consists of playing value poker, doing investment (gu) estimating and finally awarding priority. A way to jointly, with all stakeholders, prioritize the use case and data product backlog.

4.1 Value poker

Based on the VOI, each data product on the backlog needs to be awarded a value for each lens in the organizations VOI framework. This is not an exact science, rather the result of a dialogue between key stakeholders or their representatives. Sharing of perspectives on each of the lenses from multiple professional views fuels the richness of the value understanding as well as solidifying the foundation for collaboration. This process can be enabled by something as simple as value 'poker'. Building on the 'poker' approach that some organizations have applied quite successfully in their agile rituals.

In case a back log item is tightly knit to the organizations OKRs and all stakeholders agree, it can be prioritized without applying value poker, in order to keep things simple. In case prioritization is less obvious playing a game of value game may resolve.

Dynamics of the game of value are simple, using a stack of cards with different values. When prioritizing the back log each stakeholder can award one card to each VOI lens, reflecting their perspective of the relative value that lens has for the backlog item in relation to the organizations OKRs. Using the poker process enables dialogue, and a richer view. Crucial is that participants understand the iterative nature of this process and the need to capture the eventually agreed values for each of the lenses including the shared rationale. Capturing this enables the learning process and assists in building the collective memory of the group. It also provides a foundation to track evolution. Enabling reflection of the group and continuous improvement moving forward.

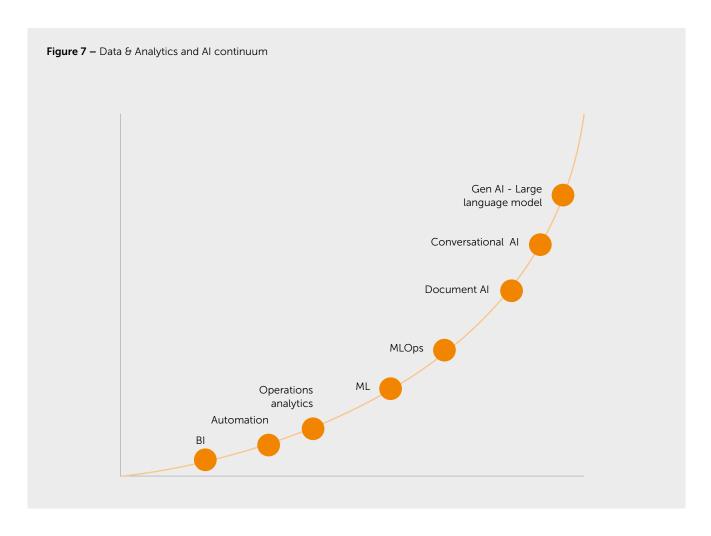
4.2 Investment estimation

For each backlog item, either on the level of use case or data product, an investment estimate is required to prepare for final prioritization.

In case a use cases consists of a selection of data products available in the marketplace, the investment estimate could be on the lower side. In case a data product is not available yet, investment is relatively higher, while it still depends on relative complexity which could be related to the availability of data attributes within or across domains. If a use case requires a multitude of data products that are not available in the marketplace yet, investments are likely higher.

Similarly, the positioning of the solution on the data & analytics continuum that is required for the use case or data product will influence the level of investment estimation. As does the experience that the organization has with the type of solution. For example, if a data product requires applying a Gen AI solution for the first time, the investment requirements will be relatively high. Please do note, that this will be likely offset by a higher value awarded during the value poker, because the organization will be investing in a new capability that will most likely be more often used in the future and will likely become an asset in the future operating model of the organization. Like value poker, most value will be arrived if the investment estimation, or if you would like investment T-shirt sizing exercise, would be done by all stakeholders concerned together. Understanding the logic of the implications of current and future reuse and capability building.

Once estimates have been made by the team of stakeholders for each use case or data product prioritization can begin.

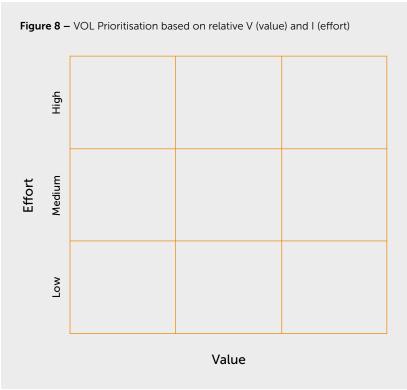


4.3 Priority award

A simple prioritization approach enables decision-making. By plotting the backlog items on a matrix reflecting relative investment effort and relative value, priority can be awarded.

Typically, organizations prioritize the backlog items with the lowest investment compared to the highest value.

For the prioritized use cases and/or data products it is worthwhile to consider implementing benefit tracking. As VOI provides a broader spectrum to value than monetary results alone, it is important to also lay the foundation for measuring the metrics that prevail as organizations progress. The ability to monitor whether assumed benefits in fact materialize or not, will be detrimental for success moving forward. Especially as the investments that are subject to this paper are investments in data, Al and beyond.





Conclusion

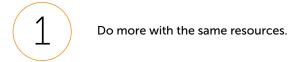
If done well, taking all key stakeholders in the organization along, and appreciating the iterative nature of jointly building an understanding of value, achieving the next level of maturity for the AI enabled organization and embracing the dynamic of the game of value will fuel professional collaboration. It can provide a true foundation for mastering the game of value, fueling unprecedented growth.

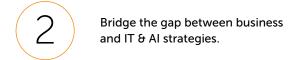
Gamification is a powerful engagement and collaboration tool. Putting in place rules of engagements might feel as a 'detractor' for quite some stakeholders, while providing the element of gamification enhances the opposite.

Introducing the game of value might help address the usual prioritization challenges that organizations face:

- Influential individuals, key decision-makers, either
 within or external to the organization, play a critical
 role as their insights and understanding of the business
 significantly affect prioritization. While their influence
 is valuable, it must be balanced with the broader vision
 and objectives of the organization.
- Competing priorities pose a frequent challenge.
 Various stakeholders may argue that their specific use case or project deserves precedence, leading to conflicts and stalling progress. Addressing this requires a transparent prioritization process that evaluates the strategic fit and potential impact of each item.
- Taking into consideration the potential benefits if a use case bears the potential of creating a snowball effect in the organization. A snowball effect occurs when a small project reaps so many benefits that everyone in the organization wants a piece of it too. The snowball effect fuels adopt like no other tool and is desirable to build momentum for change in the organization.

The feedback of the CIO audience in Belgium on last year's research report was that an element of inspiration creating a pull factor would have been beneficial. This year's research and findings have revealed findings and a theme that hopefully addresses this pointer. The simple and relative approach is set to benefit advancement of the AI enabled organization as well as its ability to achieve OKRs at pace and enabling organizations to:





Reuse what is already available within the organization.

Achieve the next level of collaboration between all stakeholders.

Inspire, create a pull to elevate the AI enabled organization.

Evidence

2023 CIONET Belgium Re-engineering Decision Making: This survey was conducted to explore the adoption of analytics and its implications for delivering business value. It sheds light on the vital role of the CIO and/or CDO, the challenges they face, and the shift from technology-centric to business-centric approaches. By extracting actionable insights from analytics, organisations can make informed decisions and drive strategic planning.

2024 CIONET Belgium and Netherlands Al/gen Al Survey: This survey was conducted to understand the various Al/gen Al implementations and the barriers for the participants. The research was conducted through various online interview from February through April 2024 among 21 participants from organizations in Belgium and the Netherlands. Participants were required to be part of the organization's digital or data leadership or report into corporate leadership roles and have a high level of involvement with at least one Al initiative.

2024 Cognizant New World, New Work Study: This study was conducted to understand generative AI for all its potential. Like many other AI tools before it, it inspires equal measures of intrigue and aversion, attraction and rejection.

Disclaimer: The outcomes of this survey should not be interpreted as a representation of global trends for the entire market. Instead, they mirror the views and sentiments of the surveyed respondents and organizations.

About the authors

Koenraad D'Hondt

Koenraad is Director Engagement Delivery Lead for the Analytics & Al team at Cognizant Belux, responsible for the high standards of customer satisfaction that Cognizant is renowned for.

Ewald Roodenrijs

Ewald is a Senior Manager Consultant at Cognizant Benelux. He's leveraging over a decade as an enterprise process consultant in various industries throughout Europe. He has advised clients on improving their quality and testing, human capital and other digital processes. Throughout his career, Ewald has advised clients on transforming their QA and HR departments and discover what's possible through innovation. He also (co-) authored multiple books within IT, he regularly speaks at conferences around the world, and written various articles in expert magazines.

Nicolas Gomez

Senior Change Management consultant with over ten years of experience in developing People management strategies, including organizational change, performance management, organizational development and Org design in various industries. Nicolas' passion is integrating people, business processes and technologies by translating changes into opportunities.

Arun George

Arun George is a Senior Manager Consultant at Cognizant Benelux. He is a seasoned Logistics and Project Management professional with over two decades of operational experience across the public and private sectors, spearheading projects & digital transformation initiatives within Shipping, Energy & Utilities, ESG/Sustainability, Transportation, and Engineering & Construction sectors. At the forefront of integrating AI & ESG into business models, Arun has been pivotal in deploying AI-driven solutions that enhance commercial excellence, reduce environmental impact, and foster sustainable practices in line with organizational goals.

Special thanks to spiritual father of this project Gregory Verlinden, Monique Wagenmaker-Oudijk and Pierre Marchand for their support and valuable insights.



About CIONET

CIONET is the leading community of IT executives in Europe and LATAM. With a membership of over 10000 CIOs, CTOs and IT Directors, CIONET has the mission to help IT executives achieve their aspirations. CIONET opens up a universe of new opportunities in IT management by developing, managing and moderating an integrated array of both offline and online tools and services designed to provide real support for IT executives, so they can do more than just keep up with change but ultimately define it.

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Cognizant (Nasdaq- 100: CTSH) engineers modern businesses. We help our clients modernise technology, reimagine processes and transform experiences so they can stay ahead in our fast-changing world. Together, we're improving everyday life.

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