Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR)

33rd SESSION
4 - 6 October 2016
Room XVIII, Palais des Nations, Geneva

Wednesday, 5 October 2016
Morning Session

Agenda item 4. Enhancing the role of reporting in attaining the Sustainable Development Goals: Integration of environmental, social and governance information into company reporting

Presented by

Ambreen Waheed
Founder and Adviser
Responsible Business Initiative

This material has been reproduced in the language and form as it was provided. The views expressed are those of the author and do not necessarily reflect the views of UNCTAD.
Session 33

Enhancing the role of reporting in attaining the Sustainable Development Goals: Integration of environmental, social and governance information into company reporting

Ambreen Waheed

Advisor & Founder, Responsible Business Initiative
Director Global Responsibility, BSP
THE NEW PARADIGM

…the dynamics of the global economy have transformed the role of the private sector and enhanced its ability to directly influence global trends and policies.
Corporate Reporting: Value Creation
Integrating SDG & ESG

**Peace & Justice:** Intellectual C
- Inclusive societies
- Effective institutions

**Principles/Ethical Values:**
- Policies Process performance

**Business Principles:**
- Employee
- Investor
- Market
- Customer
- Supplier
- Community

**Shared Value:**
- Business Principles
- Stakeholder Management

**Partnerships:**
- Social/ Relationship C
- Implementation

**Environment:**
- Resources
- Society

**Planet:**
- Natural C
- Climate, Oceans & Seas, Land & Biodiversity
- Sustainable cities, energy

**Eco-sys/Resource Value:**
- Pollution
- Partnership
- Poverty

**Prosperity:**
- Financial C
- Jobs, Decent work, Infrastructure, S cities, SCP, S industrialization & innovation

**Profit:**
- Best Business Practices
- Progress/growth
- Power – Competition
- Potential – Revenue
- Product – Production Process & Procurement

**People:**
- Human C
  - Poverty, health, education, water, food, gender, women empowerment

**Human Value:**
- Power – Empowerment
- Privileges (socio $ econ)
- Performance enhancement
- Potential to Grow

**Human Value:**
- Power – Empowerment
- Privileges (socio $ econ)
- Performance enhancement
- Potential to Grow

**Reporting:**
- Integration & Communication

© Responsible Business Initiative
RBF - Multi-level Integrating Framework
Multi-level Integrating Framework

All parameters shown here interpose with each other, allowing interventions to be designed within the framework boundary.

© Responsible Business Initiative 2003
### Gateway to Responsible Business

**RBF - Responsible Business Framework - Reporting Tools**

**Integrated Reporting**

<table>
<thead>
<tr>
<th>Perception</th>
<th>Policy</th>
<th>Practice</th>
<th>Performance</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Corporate Governance</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Principles &amp; Policies</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Disclosure &amp; Compliance</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Stakeholder Involvement</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Consumer Focus</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Economic Impact</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**FRAMEWORKS**

**TOOLKITS**

**BENCHMARKS**

**REPORTS**

**COMPARISONS**

**REWARDS**

© Responsible Business Initiative 2002
Enabling Process

- Enhance Responsibility Perception
- Establish Responsibility Procedures
- Empower Employee/Worker
- Embed Responsibility Culture
- Encourage Responsible Practices
- Engage Stakeholder
- Ensure Positive Impact
- Enable Sustainable Development