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**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  
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**UNCTAD-ISAR**  
**05 October 2016**

# **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

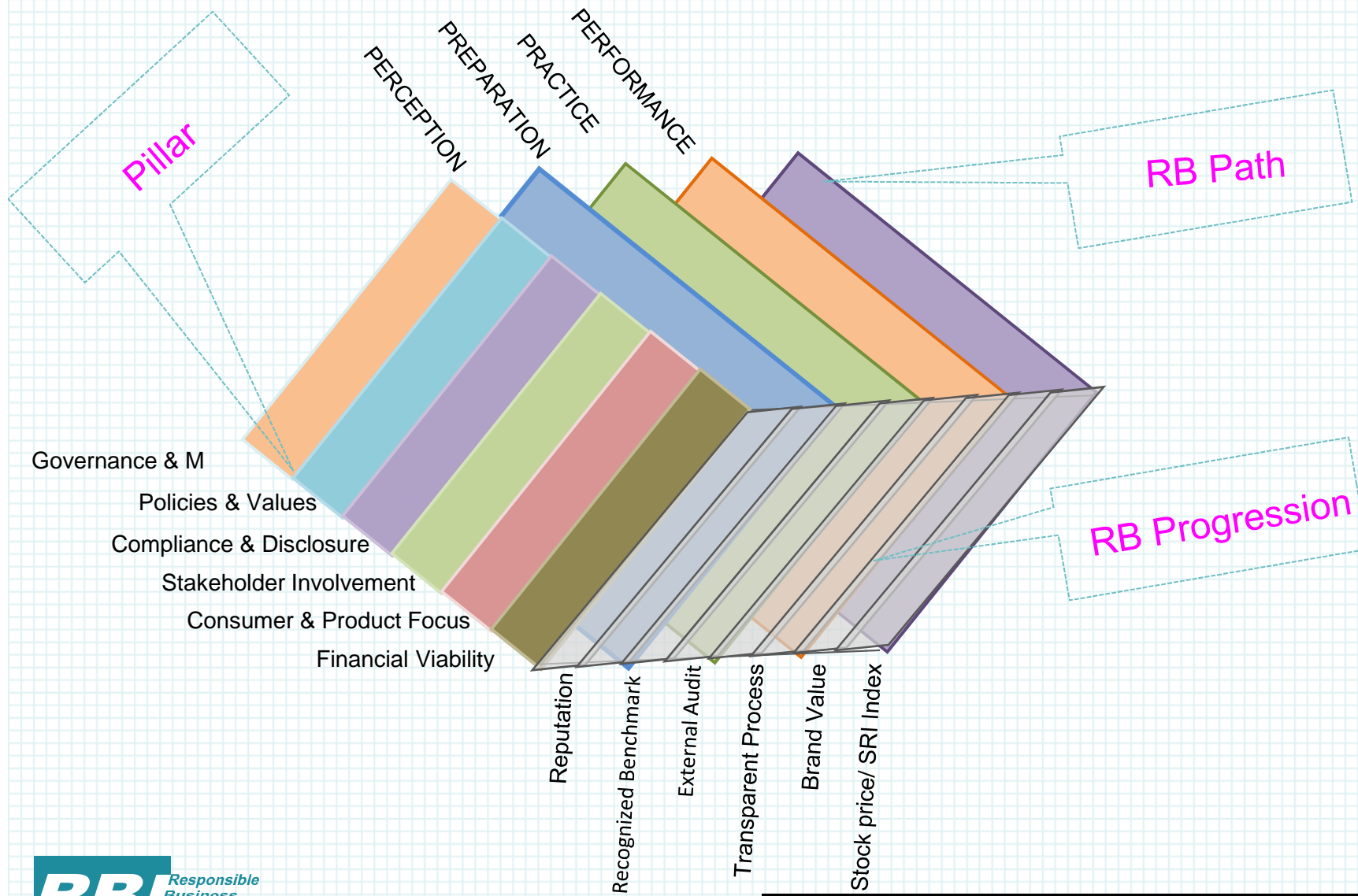
...the dynamics of the global economy  
have transformed the role of the private sector  
and enhanced its ability to directly influence global  
trends and policies.

# Corporate Reporting: Value Creation

## Integrating SDG & ESG

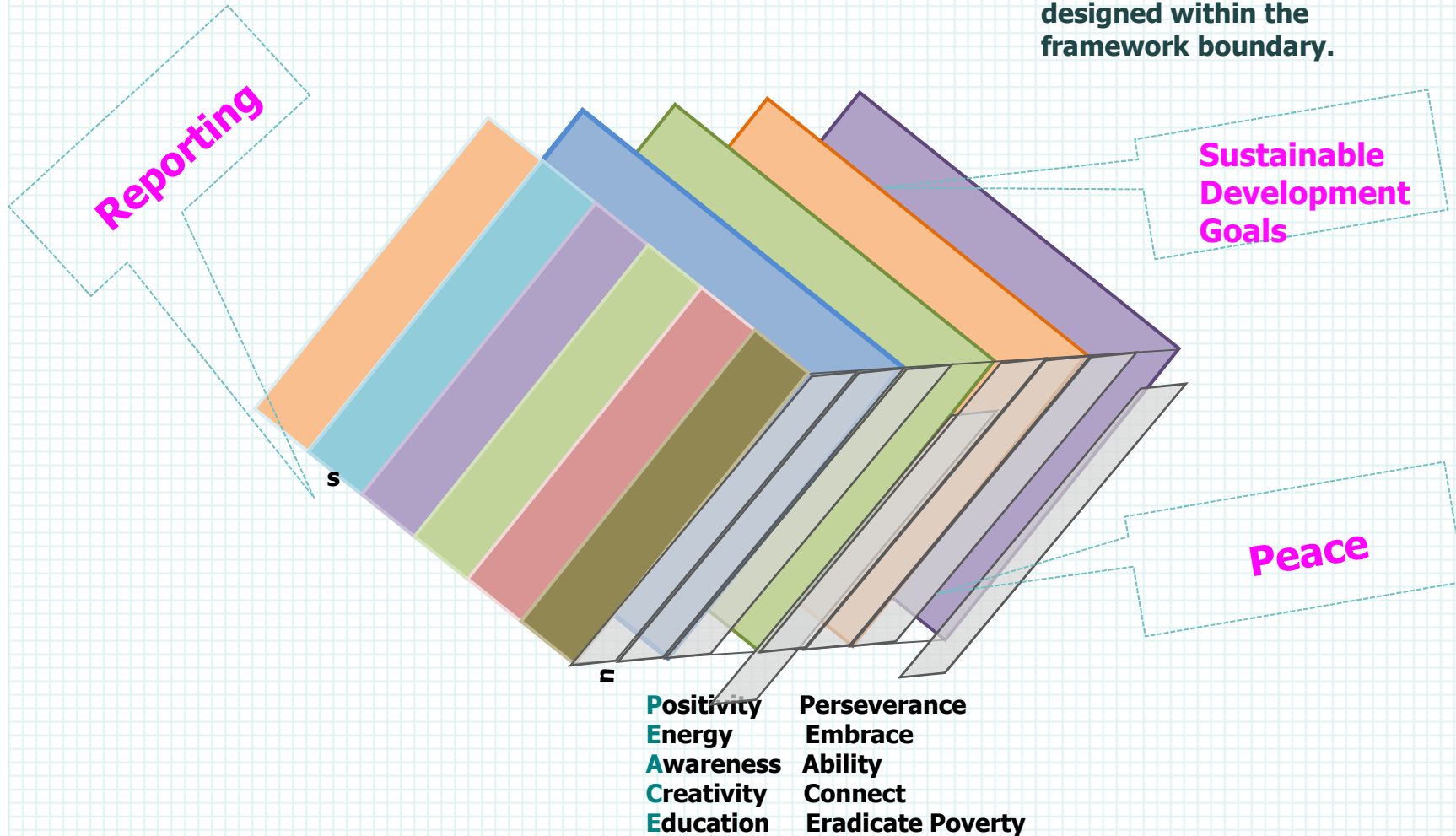


# RBF- Multi-level Integrating Framework



# Multi-level Integrating Framework

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



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Gateway to Responsible Business

# RBF- Responsible Business Framework - Reporting Tools Integrated Reporting

	Perception	Policy	Practice	Performance
Corporate Governance				
Principles & Policies				
Disclosure & Compliance				
Stakeholder Involvement				
Consumer Focus				
Economic Impact				

**FRAMEWORKS  
TOOLKITS  
BENCHMARKS  
REPORTS  
COMPARISONS  
REWARDS**

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# 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