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

36th SESSION

30 October – 1 November 2019
Room XIX, Palais des Nations, Geneva

Thursday, 31 October 2019
Morning Session

**Agenda item 3. Practical implementation, including
measurement, of core indicators for entity reporting on the
contribution towards the attainment of the Sustainable
Development Goals: Review of case studies**

Presented by

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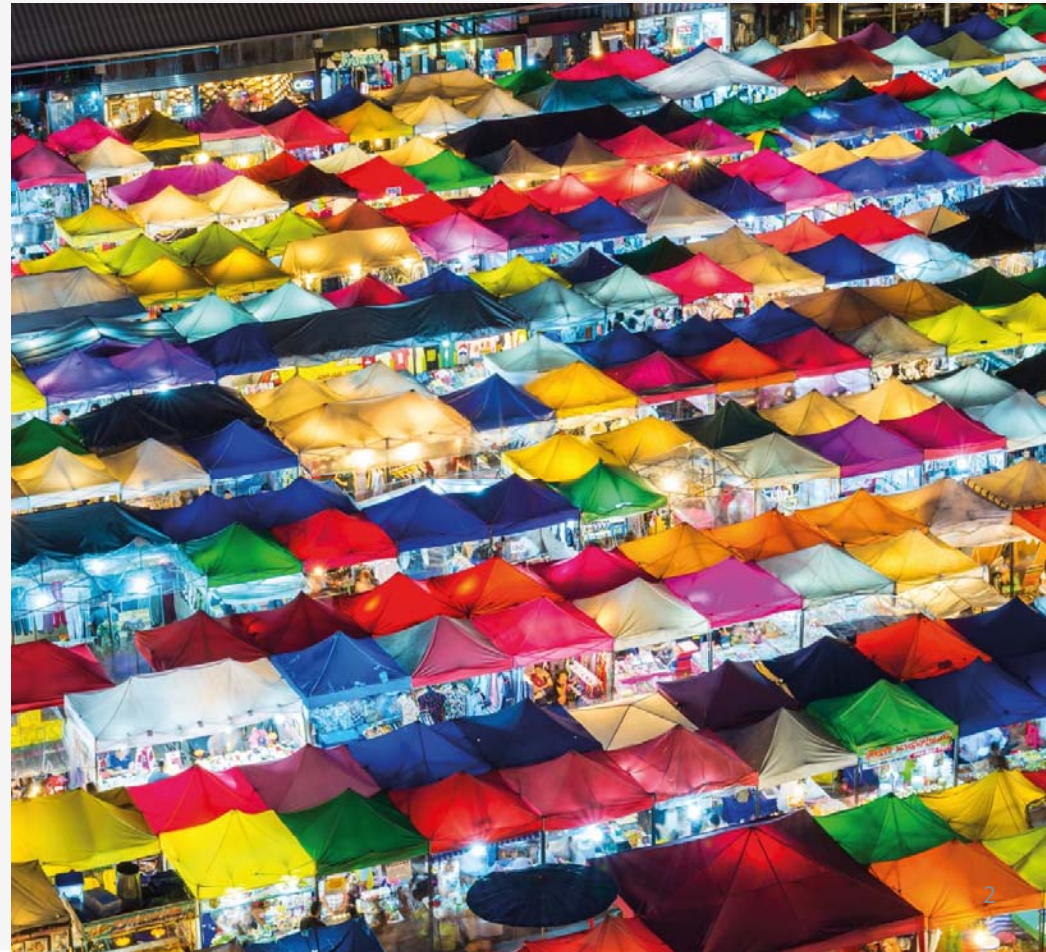


World Benchmarking Alliance

Benchmarking for a better world

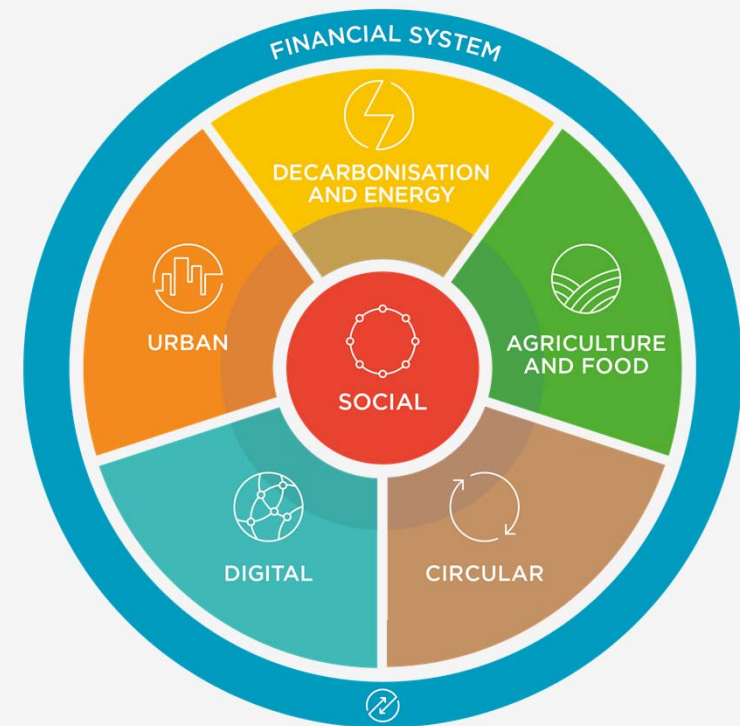


- Business has to play a key role in leading the transformative change required to achieve the UN Sustainable Development Goals (SDGs).
- WBA develops free and publicly available benchmarks that measure and compare company performance on the SDGs.
- Benchmarks equip investors, governments, civil society, individuals and companies with the information they need to engage and step up.
- In doing so we create a system that recognises leadership and creates accountability for those that continue to lag behind.



Transformational change

- Urgent action is needed to put the world on a more sustainable and resilient path.
- SDGs can only be achieved through transformational change.
- Recognises the interconnected and interdependent nature of the SDGs and requires active involvement of all stakeholders.
- In 2023 we have published a series of benchmarks assessing 2,000 of the most influential companies across all areas of transformation.



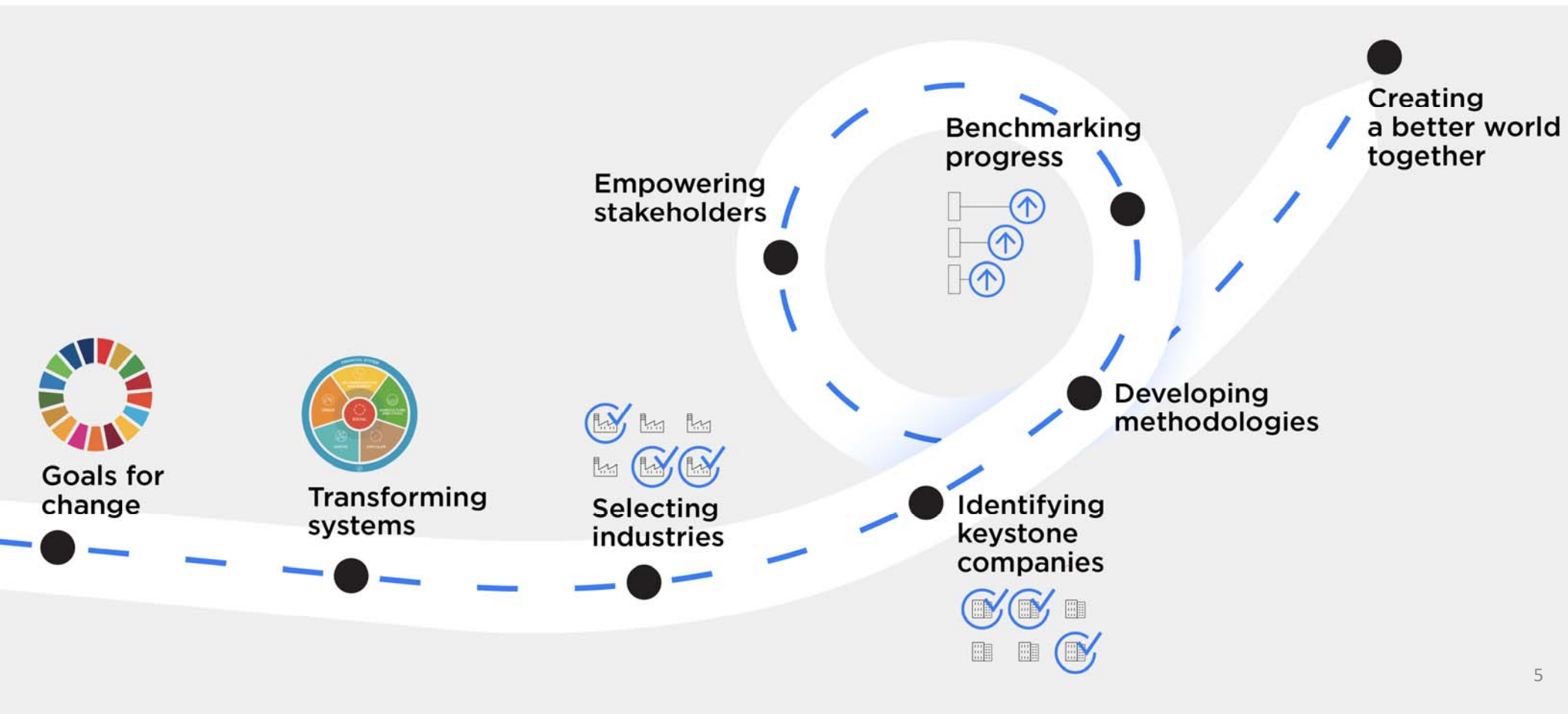
Identifying keystone companies



- Benchmarks are structured around the 7 systems transformations, addressing the industries positioned to drive the transformations.
- Each benchmark includes the most influential companies that dominate and shape the industry, the keystone companies.
- Keystone companies have a disproportionate influence on the structure and functioning of the systems in which they operate. They **dominate, control, connect** and **influence**.



The benchmarking journey



Developing methodologies



- Benchmark methodologies are based on societal expectations and best available science, building on existing corporate reporting frameworks where available.
- Benchmarks and methodologies provide a road map for companies, demonstrating where they stand, compared to each other and the transformation ahead.

SUSTAINABLE DEVELOPMENT GOALS



Measuring the world's 30 most influential 'keystone' seafood companies



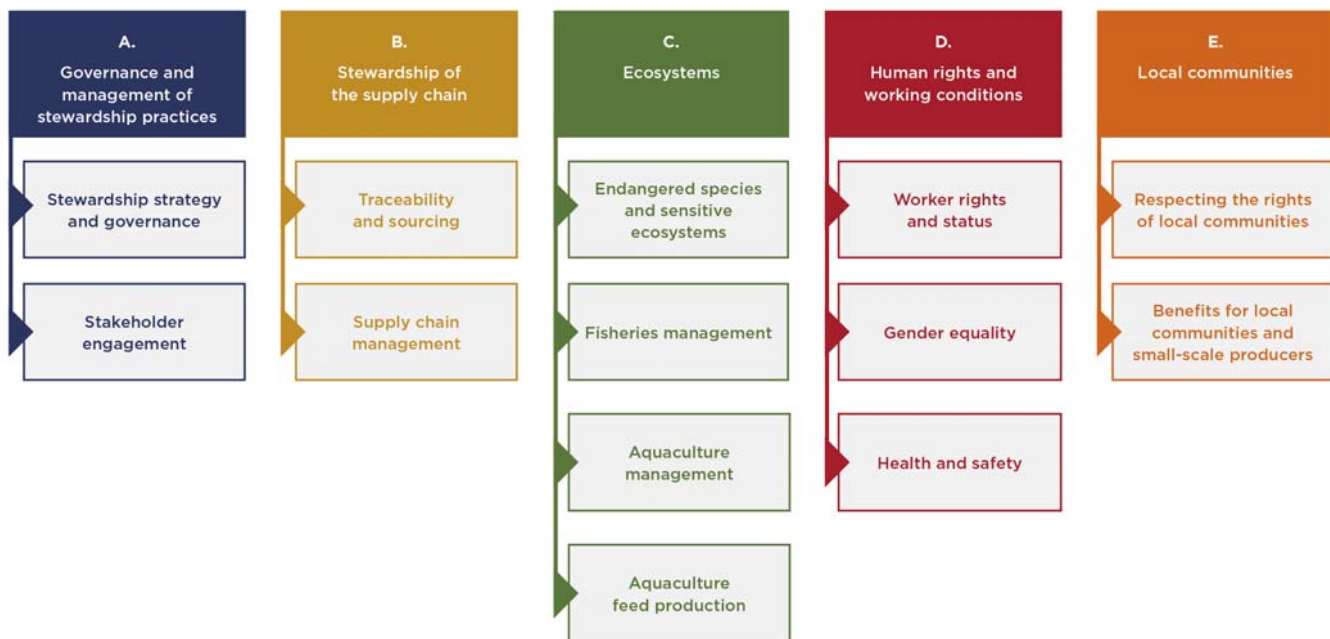
- Keystone companies have a disproportionate influence on the structure and functioning of the systems in which they operate. They **dominate, control, connect** and **influence**.
- A small number of companies have a big influence in global seafood production and trading.
- Their significant influence on the world's fishing business means that they can accelerate positive change. Leading the move towards a sustainable fishing industry.
- Benchmarking recognises leadership and creates accountability for those that continue to lag behind.



Benchmarking 30 seafood companies



The WBA Seafood Stewardship Index presents an overall ranking based on the results in five measurement areas. These areas reflect where stakeholders expect corporate action, pinpointing where companies can have the most impact.



Ranking



1	Thai Union Group		2.70 / 5	16	Bumble Bee Foods		1.27 / 5
2	Mowi		2.42 / 5	17	Nippon Suisan Kaisha (Nissui)		1.19 / 5
3	Charoen Pokphand Foods		2.32 / 5	-	Tri Marine Group		1.19 / 5
4	BioMar Group		2.22 / 5	19	Dongwon Group		1.17 / 5
5	Nueva Pescanova		2.04 / 5	20	Marubeni Corporation		0.87 / 5
6	Cargill Aqua Nutrition		1.87 / 5	21	High Liner Foods		0.84 / 5
7	Nutreco (Skretting)		1.86 / 5	22	Maruha Nichiro		0.83 / 5
8	Mitsubishi Corporation		1.79 / 5	23	Kyokuyo		0.76 / 5
9	Parlevliet & Van der Plas		1.72 / 5	24	Pacific Seafood Group		0.49 / 5
10	Austevoll Seafood ASA		1.70 / 5	25	Cooke		0.41 / 5
11	FCF Co., LTD.		1.53 / 5	26	Wales Group (Sea Value & Sea Wealth)		0.34 / 5
12	Nomad Foods		1.51 / 5	27	Red Chamber Group		0.23 / 5
13	SalMar		1.50 / 5	-	Trident Seafoods		0.23 / 5
14	Labeyrie Fine Foods		1.36 / 5	29	Yokohama Reito (Yokorei)		0.12 / 5
15	Royal Greenland		1.33 / 5	30	Shanghai Fisheries Group Co., LTD.		0.06 / 5

100+ Alliance



The number of Allies continues to grow, find out the latest online.