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

**37th SESSION
2 – 6 November 2020**

Thursday, 5 November 2020

**Agenda item 4. Climate-related financial disclosures in
mainstream entity reporting: Good practices and key
challenges**

Presented by

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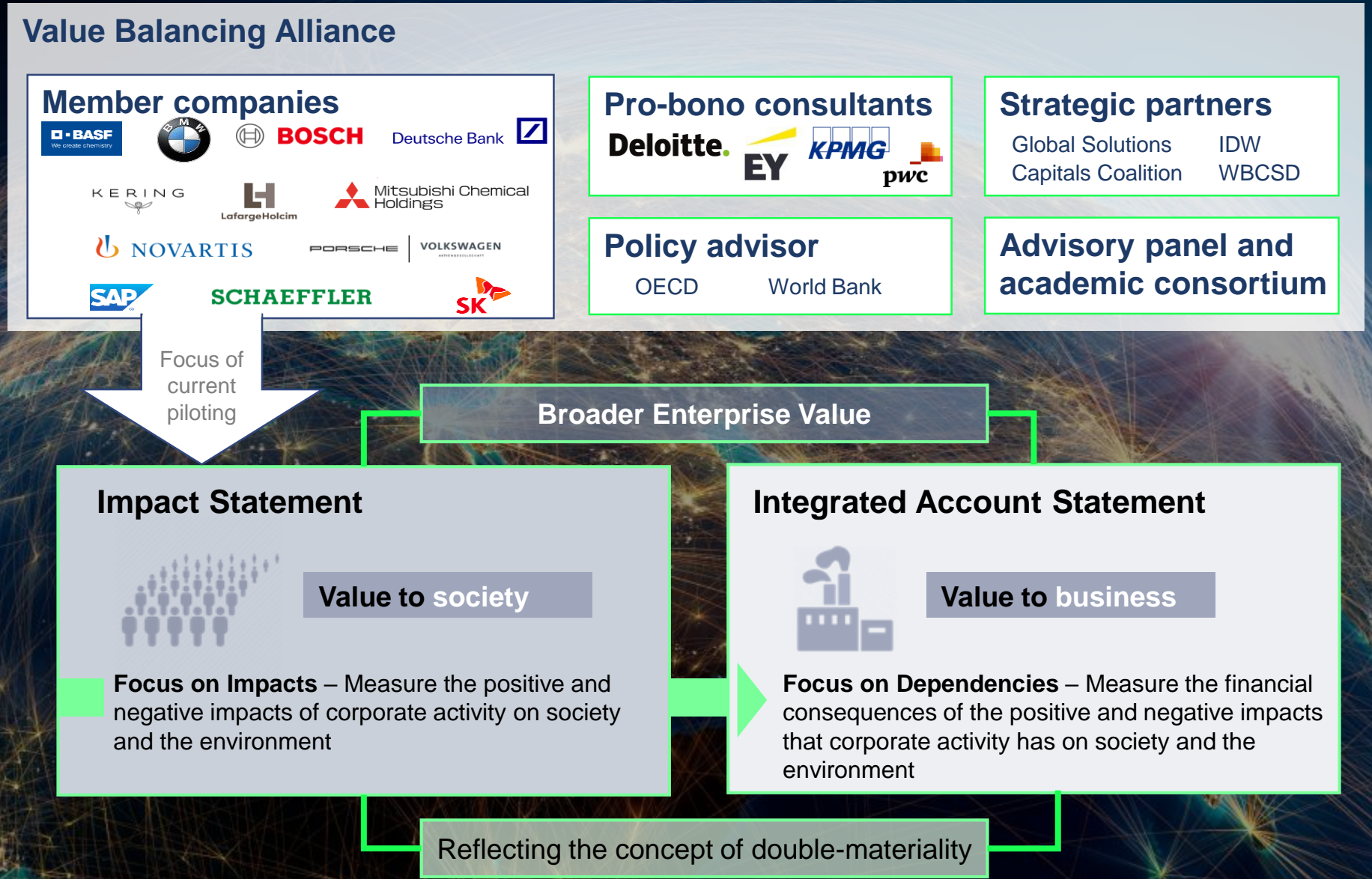
value
balancing
alliance

Dr. Céline Bilolo
November 5th, 2020

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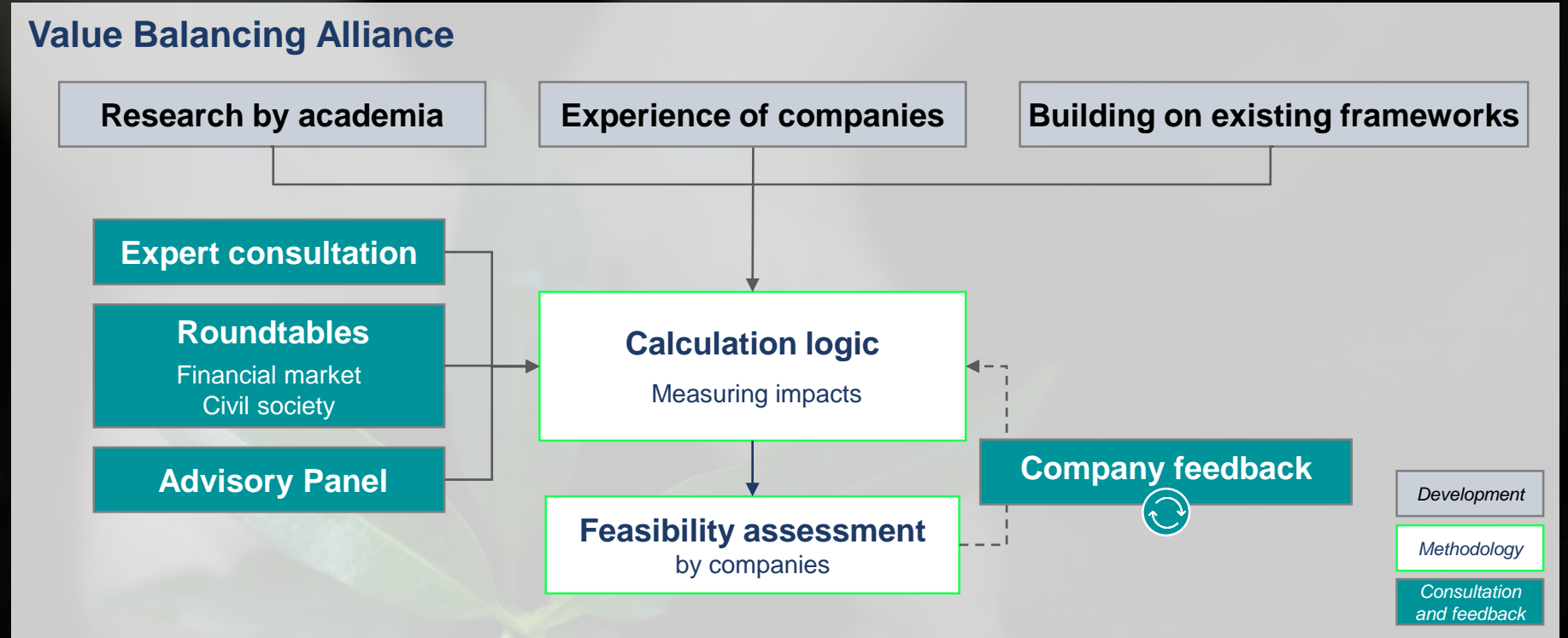
Global collaboration for a better future

Two workstreams, one mission: integrate business into society and nature for a better future



Standardization

Development of a pragmatic standard that builds on both; existing frameworks and provides feasibility insights



Calculation logic – measuring impact of CO₂ emissions

Data type	Internal data	✗	External data	=	Monetized output
Calculation example	Tonnes of CO ₂ e	✗	Social Cost of Carbon	=	Monetized societal impact of CO ₂ emissions

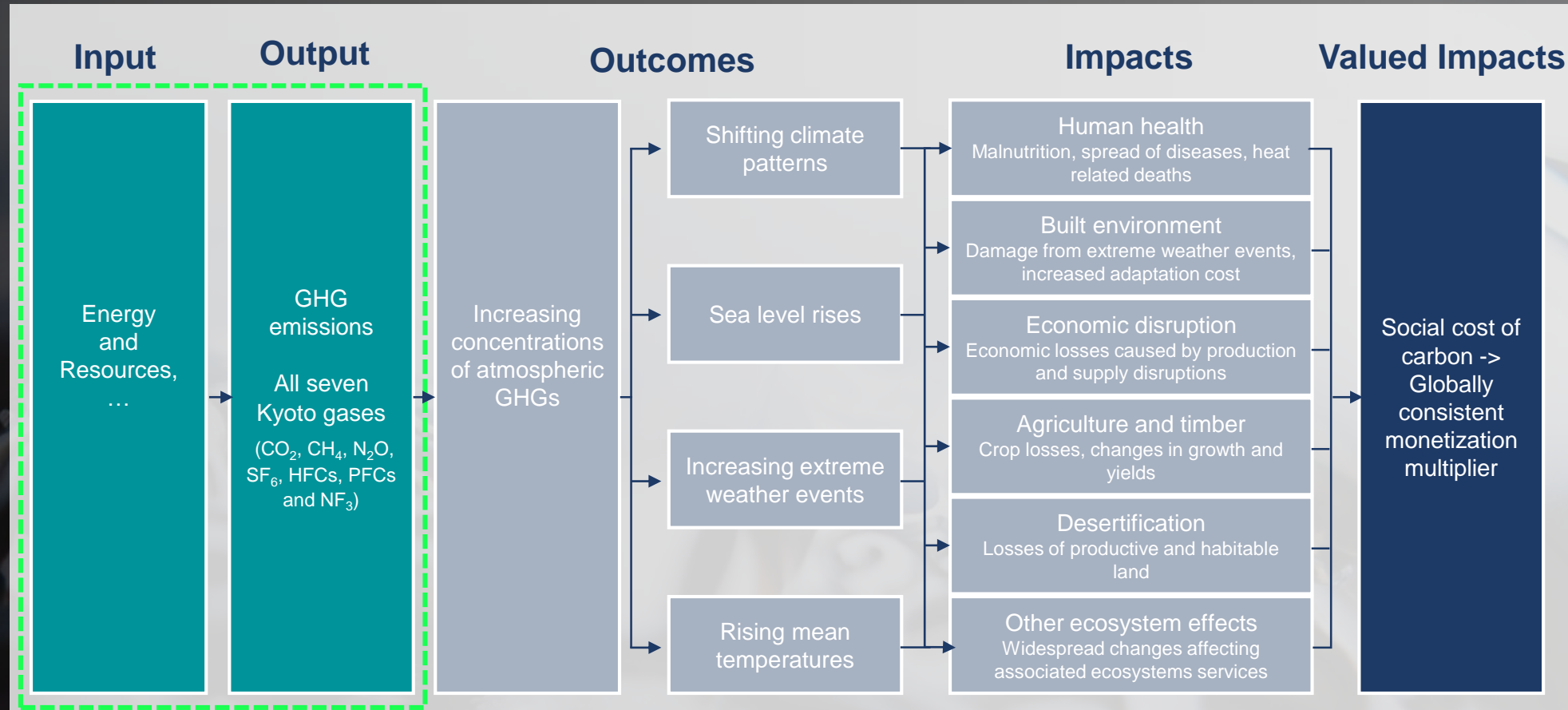
Exemplary GHG



Impact Statement

Calculation concept along the Impact Pathway

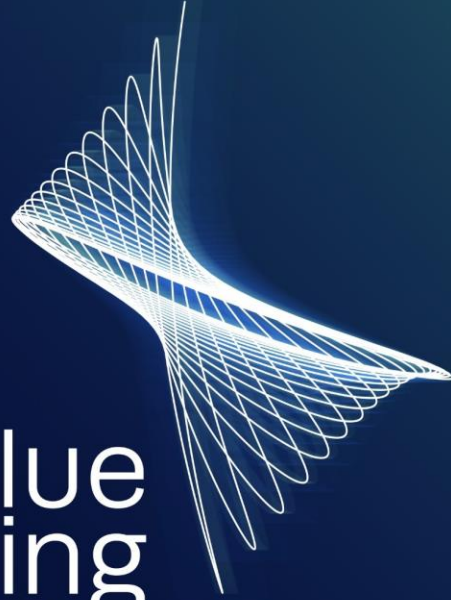
Greenhouse Gas Emissions



Measurable quantities for companies



Thank you



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