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

**41<sup>st</sup> SESSION  
6 – 8 November 2024**

Friday, 8 November 2024

**Agenda item 4. Integrating reporting on the financial and  
sustainability performance of entities: Leveraging  
digitalization**

Presented by

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# Integrated ESG & Sustainability Management and Assurance



UNCTAD ISAR 41,  
8 November 2023

# Substantial Duplication (example)

## Global Reporting Initiative (GRI)

### Introduction

#### 1. Topic management disclosures

Disclosure 101-1 Policies to halt and reverse biodiversity loss

Disclosure 101-2 Management of biodiversity impacts

Disclosure 101-3 Access and benefit-sharing

#### 2. Topic disclosures

Disclosure 101-4 Identification of biodiversity impacts

Disclosure 101-5 Locations with biodiversity impacts

Disclosure 101-6 Direct drivers of biodiversity loss

Disclosure 101-7 Changes to the state of biodiversity

Disclosure 101-8 Ecosystem services

## European Sustainability Reporting Standards (ESRS)

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## UNCTAD ISAR Guidance on Core Indicators (GCI)

### B.6. Land and biodiversity

#### B.6.1. Land used adjacent to biodiversity sensitive areas

##### Definition

184. This indicator is defined<sup>69</sup> as the number and area (in hectares) of sites owned, leased or managed in or adjacent to protected areas and/or key biodiversity areas (KBA).<sup>64</sup> i.e. those areas on the planet that are critical for the survival of unique plants and animals, and ecological communities.

##### Measurement methodology

185. This indicator is measured in line with the proposal by WEF<sup>65</sup> according to which "KBAs provide a science-based and internationally recognized means of identifying sites contributing significantly to the global persistence of biodiversity, while protected areas indicate nationally (and often internationally) recognized areas of ecological or cultural importance, typically with specific legal protections. Having operations inside or close to such areas indicates heightened risk of adverse impacts on biodiversity and heightened risk of exposure to associated legal or reputational risk".

186. In order to calculate this indicator, the reporting entity needs:

- To identify the position of the surface and underground land that may be owned, leased or managed by the organization
- To evaluate if owned, leased or managed land is located in the protected areas/KBAs, and/or adjacent to the protected area/KBAs, and/or contains portions of the protected area/KBAs
- To define the number and size of owned, leased or managed land is located in the protected areas/KBAs, and/or adjacent to the protected area/KBAs, and/or contains portions of the protected area/KBAs expressed in number of hectares.

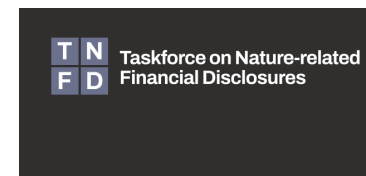
## International Finance Corporation PS (2019)

### International Finance Corporation's Guidance Note 6: Biodiversity Conservation and Sustainable Management of Living Natural Resources

January 1, 2012

(updated June 27, 2019)

## TNFD (2023)



# Substantial Duplication (example)

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Full Protocol

9 Operational

Standards

IFC PS	GRI D	ISAR SDG	SASB	TCFD	S ISO 14001	GRI RReq	GRI G	GRI RRec
PS 3.8	305-1.a	GCI B.3.1-149	EM-MM-110a.1.1	C.4.b.1	4.1	305-1.2.1	305-1	305-1.2.2
	305-1.b	GCI B.3.1-151	EM-MM-110a.1.1.1	E.4.b.1	4.2	305-1.2.2		305-1.2.2.1
	305-1.c	GCI B.3.1-152	EM-MM-110a.1.1.2	C.4.b.2	4.3	305-1.2.1.2		305-1.2.2.2
9.3.1	305-1.d.i	GCI B.3.1-153	EM-MM-110a.1.2.1	E.4.b.2	6.1.1			305-1.2.2.3
	305-1.d.ii	GCI B.3.1-154	EM-MM-110a.2.1.1.2		6.1.2			305-1.2.2.4
	305-1.d.iii	GCI B.3.1-150	EM-MM-110a.1.4		6.1.3			305-1.2.2.5.1-4
9.3.2	305-1.e	GCI B.3.1-150 fn50	EM-MM-110a.1.2.3		7.5.1			
	305-1.f	GCI B.3.1-156	EM-MM-110a.2.1.1.1					
	305-1.g	GCI B.3.1-157	EM-MM-110a.1.2.2					
9.3.3		GCI B.3.1-158	EM-MM-110a.1.6					
		GCI B.3.1-155	EM-MM-110a.1.5					
			EM-MM-110a.1.3					
9.3.4			EM-MM-110a.1.3.3					
			EM-MM-110a.1.3.2					
			EM-MM-110a.1.3.2.1					
			EM-MM-110a.1.7					

OK

9.3.8

In respect of training, was the following detailed in the Greenhouse Gas (GHG) emissions management programme and effectively implemented:

9.3.9

Has the organisation documented and implemented a Greenhouse Gas (GHG) monitoring and reporting strategy, including in respect of:

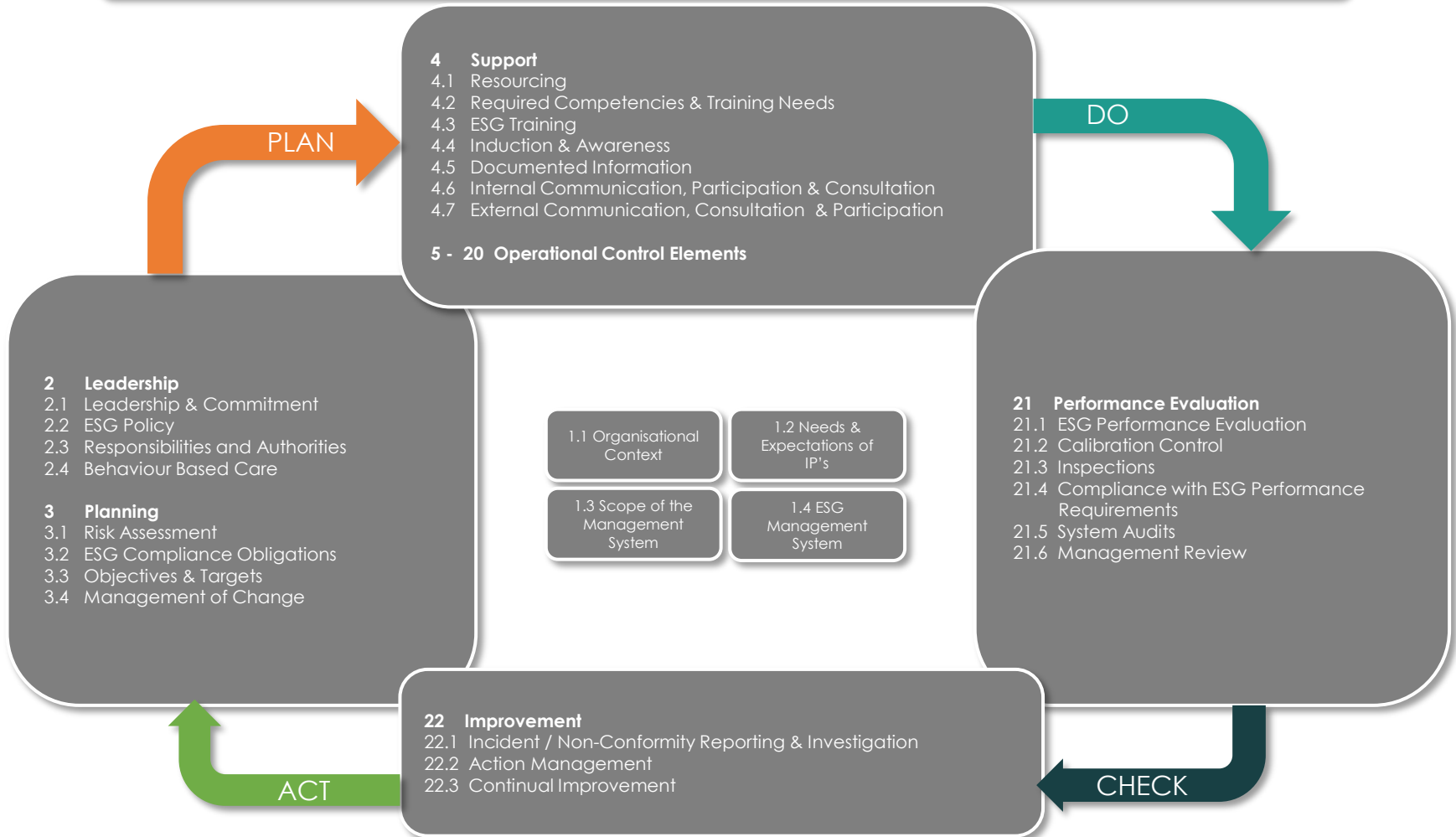
9.3.10

Does the organisation report on the following in respect of GHG targets:



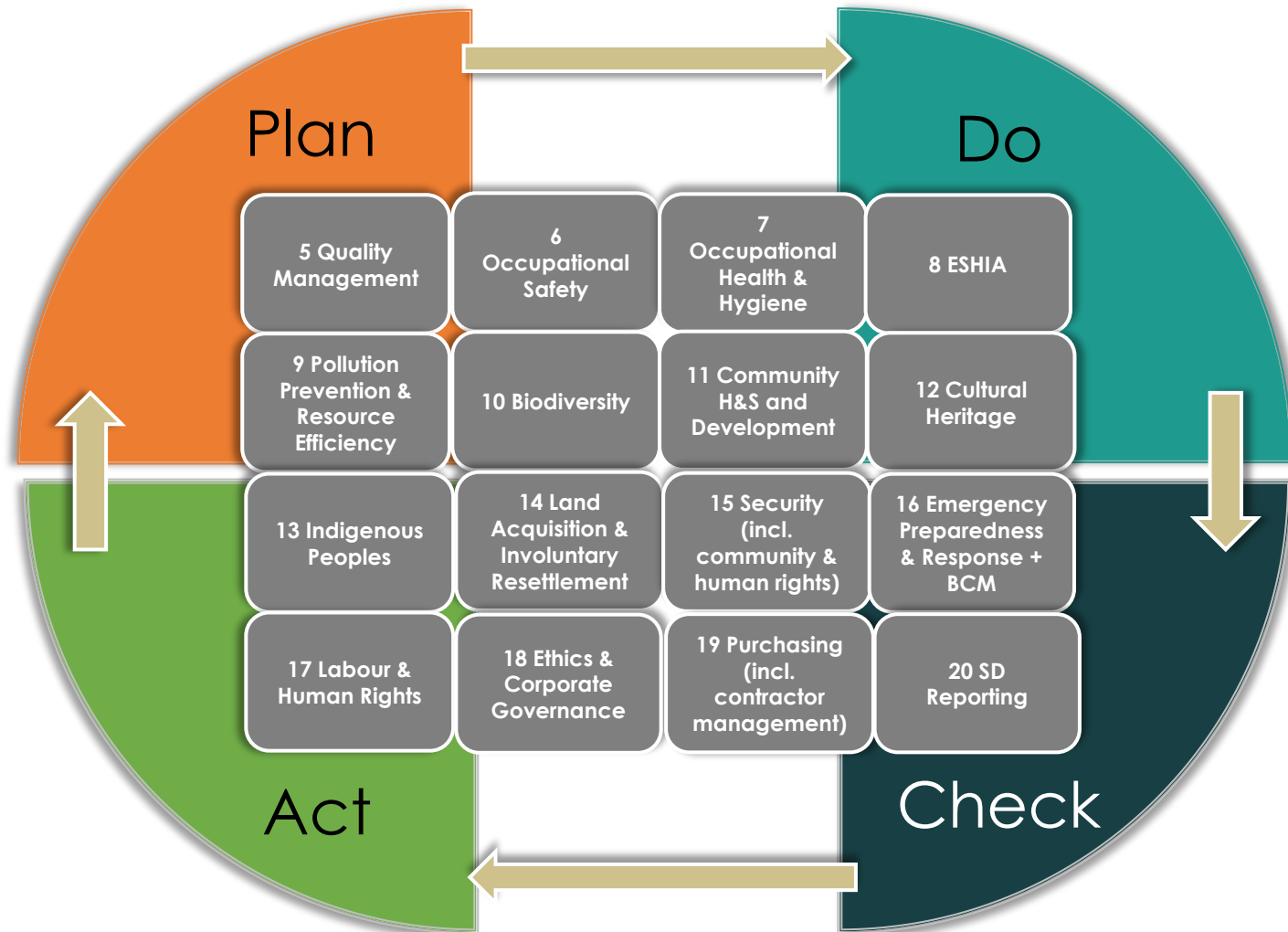
# Systems Structure – IMS

## Management Systems: ISO 9001 Annexure SL Structure





# Systems Structure – Operational Control





# Systems Structure – Operational Control

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Full Protocol



9 Operational Control - Pollution Prevention & Resource Efficiency



All Aspects



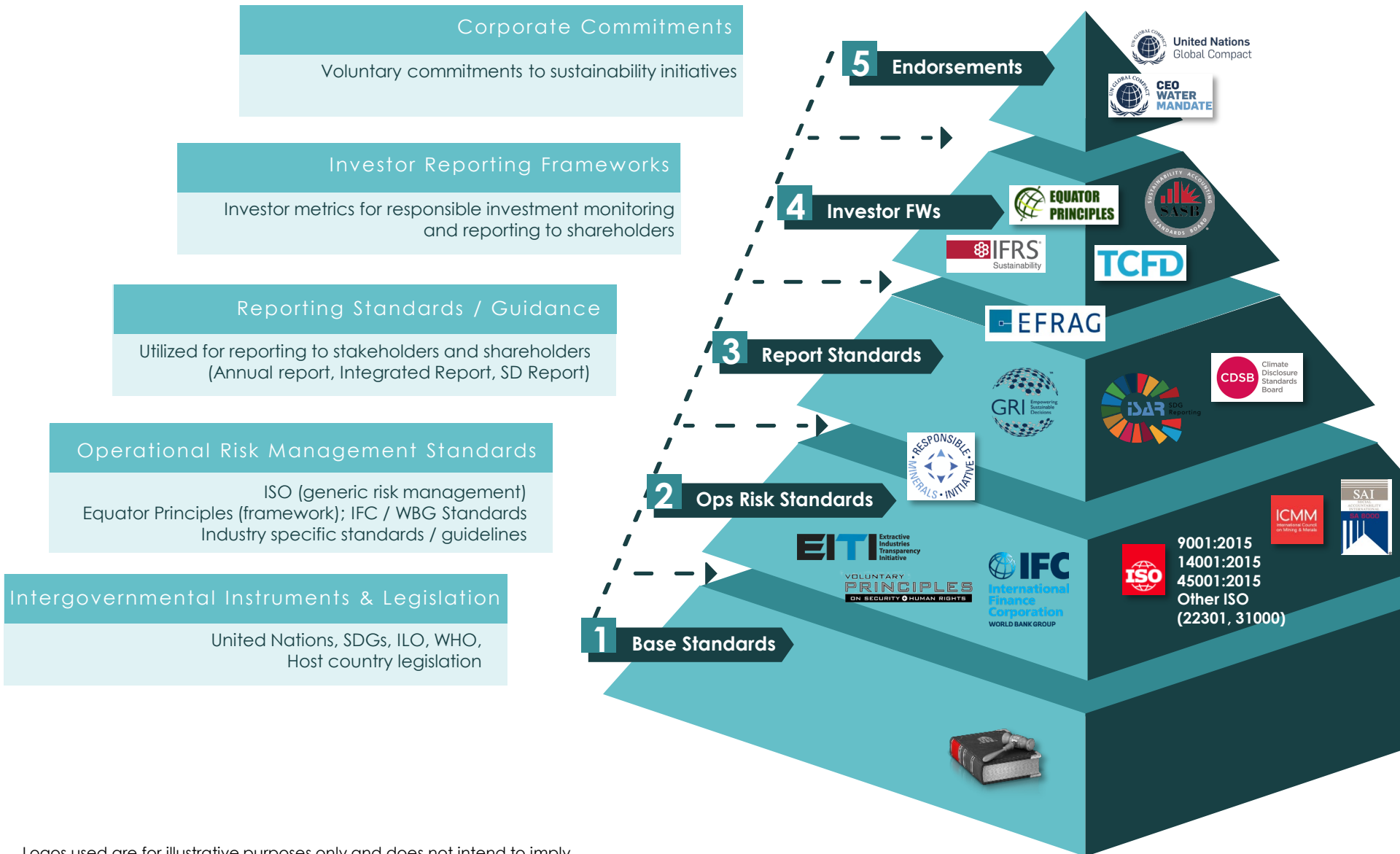
All Questions



		Completed(%)	PE(%)
9.1	Pollution Prevention	0.0	
9.2	Ambient Air Quality	0.4	80.0
9.3	GHGs & Climate Change	0.5	40.0
9.4	Energy Management	0.0	
9.5	Material Use	0.0	
9.6	Water Use, Wastewater & Ambient Water Quality	0.2	80.0
9.7	Hazardous Materials Management - Env	0.0	
9.8	General and Hazardous Waste Management	0.0	
9.9	Mineral Waste Management	0.0	
9.10	Ambient Noise & Vibration	0.0	
9.11	Contaminated Land	0.0	
9.12	Major Hazard Installations	0.0	
9.13	Visual Amenity	0.0	
9.14	Mine Closure & Land Use Planning	0.0	



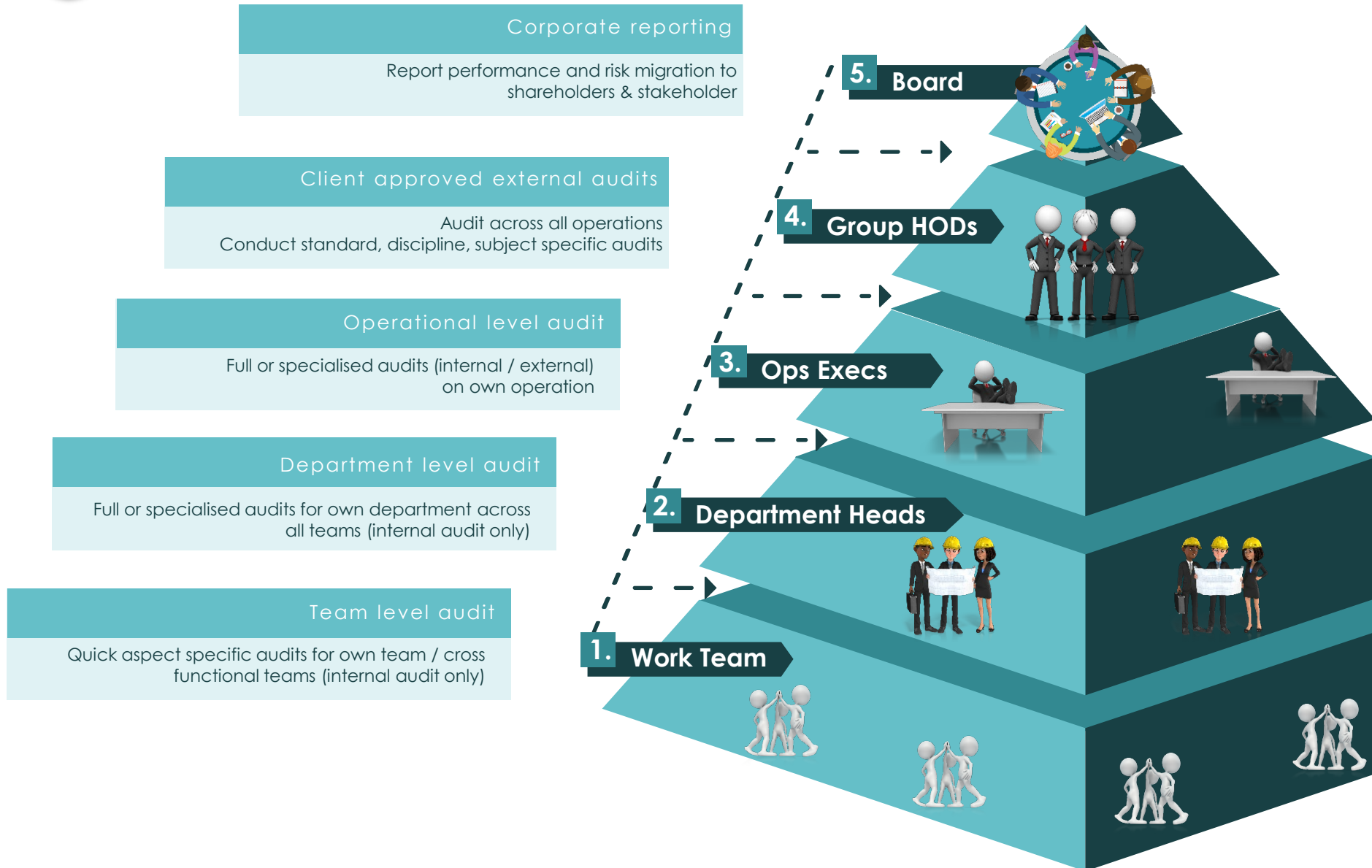
# Hierarchy of ESG Standards





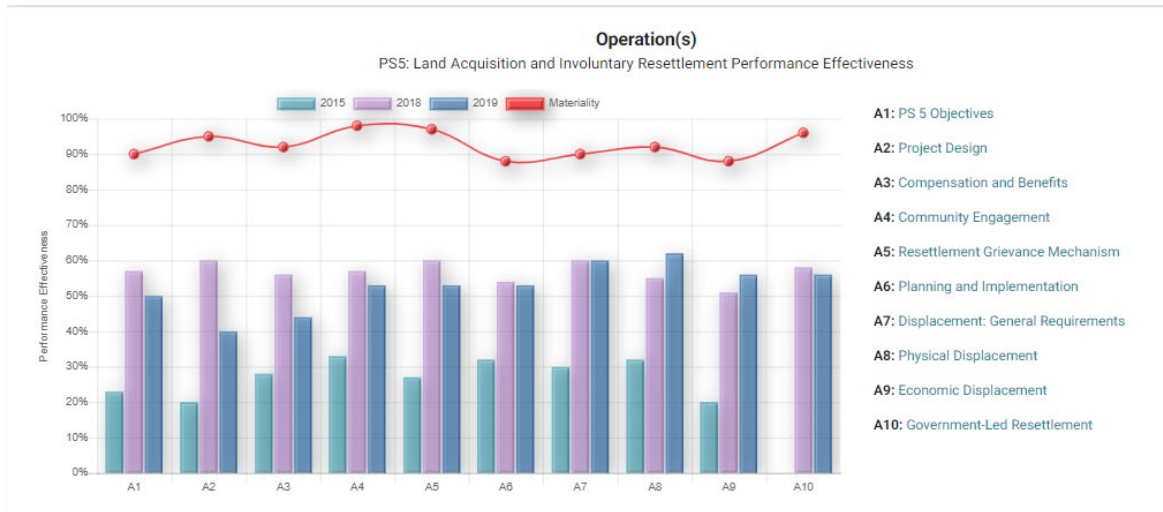
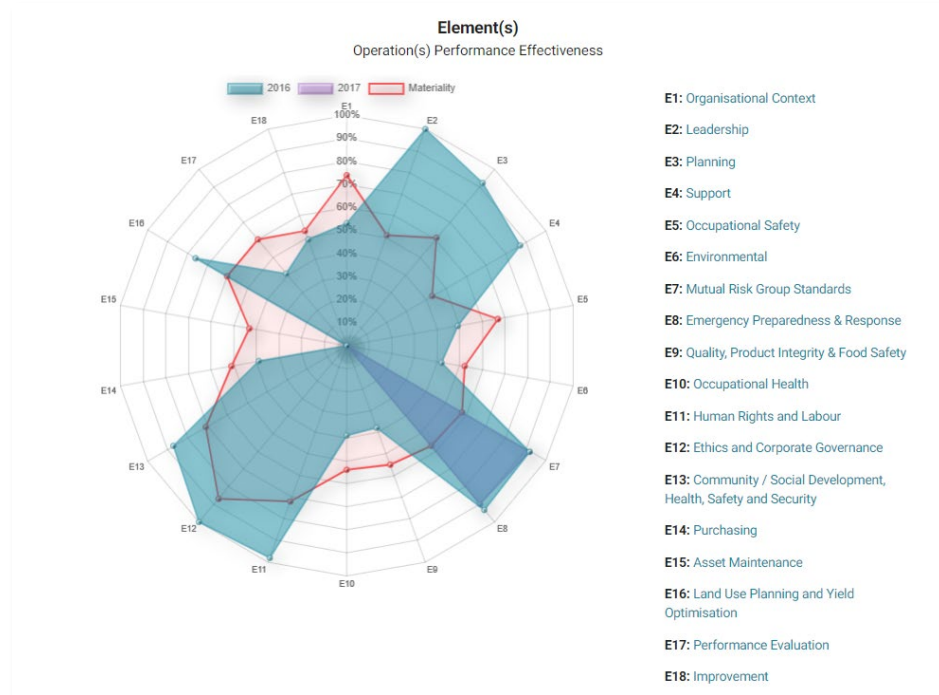


# Assurance Levels





# Powerful Statistical Analysis & Reporting



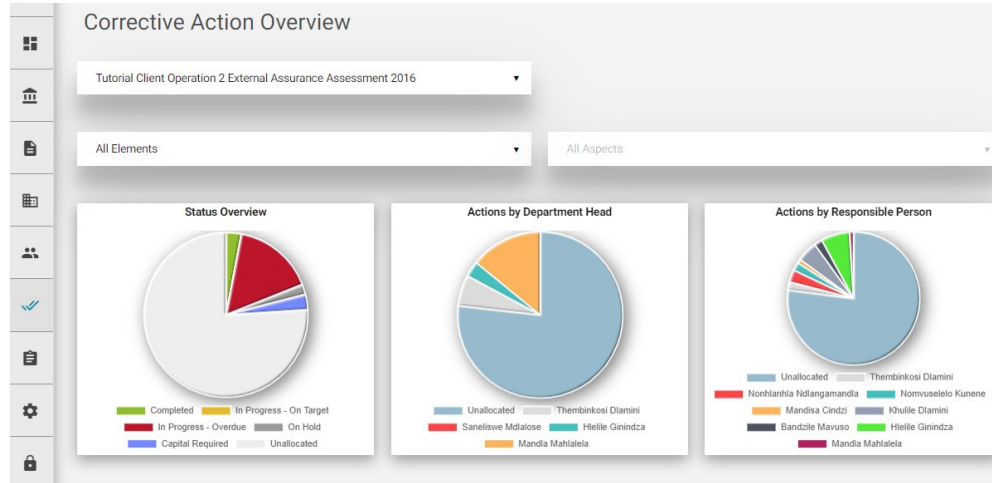


(The status can only be manually changed once the Department Head, Responsible Person and Target Date have been selected.)

None



# Corrective Action



Select Element		Select Aspect		Select Question			
Tasks	Completed	On Target	Overdue	On Hold	Capital Required	Unassigned	
1 Organisational Context 82	36.59%	0%	14.63%	0%	0%	48.78%	
2 Leadership 50	4%	0%	2%	0%	0%	94%	
3 Planning 232	2.59%	0%	0%	0%	0%	97.41%	
4 Support 227	1.32%	0%	2.64%	0%	0%	96.04%	
5 Occupational Safety 519	22.93%	0%	16.57%	0%	0%	60.5%	
6 Environmental 329	1.82%	0%	20.97%	0%	0%	77.2%	
7 Mutual Risk Group Standards 55	0%	0%	21.82%	0%	0%	78.18%	
8 Emergency Preparedness & Response 141	30.5%	0%	15.6%	0%	0%	53.9%	
9 Quality Product Integrity & Food Safety 230	0%	0%	3.48%	0%	0%	96.52%	
10 Occupational Health 195	2.56%	0%	2.56%	0%	0%	94.87%	
11 Human Rights and Labour 6	0%	0%	33.33%	0%	0%	66.67%	
12 Ethics and Corporate Governance 1	0%	0%	0%	0%	0%	100%	
13 Community / Social Development, Health, Safety and Security 27	0%	0%	11.11%	0%	0%	88.89%	
14 Purchasing 79	2.53%	0%	0%	0%	0%	97.47%	
15 Asset Maintenance 4	0%	0%	0%	0%	0%	100%	

The importance of integrated, comprehensive ESG management risk, impact and opportunity management and ongoing assurance, cannot be overemphasised.

Only through achieving true efficacy in these areas, will we enable transparent, informative and useful Sustainability and Sustainable Development Reporting.



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