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

**42nd SESSION
12 – 14 November 2025**

Thursday, 13 November 2025

**Agenda item 4. Integrating biodiversity and human capital
considerations in sustainability reporting**

Presented by

Anneli Becker
Founding Director
Sustain Consulting

*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.*

Integrating both biodiversity & human capital considerations in sustainability reporting

13 November 2025
Palais des Nations, Geneva



SUSTAIN CONSULTING

INTEGRATED RISK, ENVIRONMENTAL, HEALTH, SAFETY, COMMUNITY
AND SUSTAINABILITY CONSULTANTS



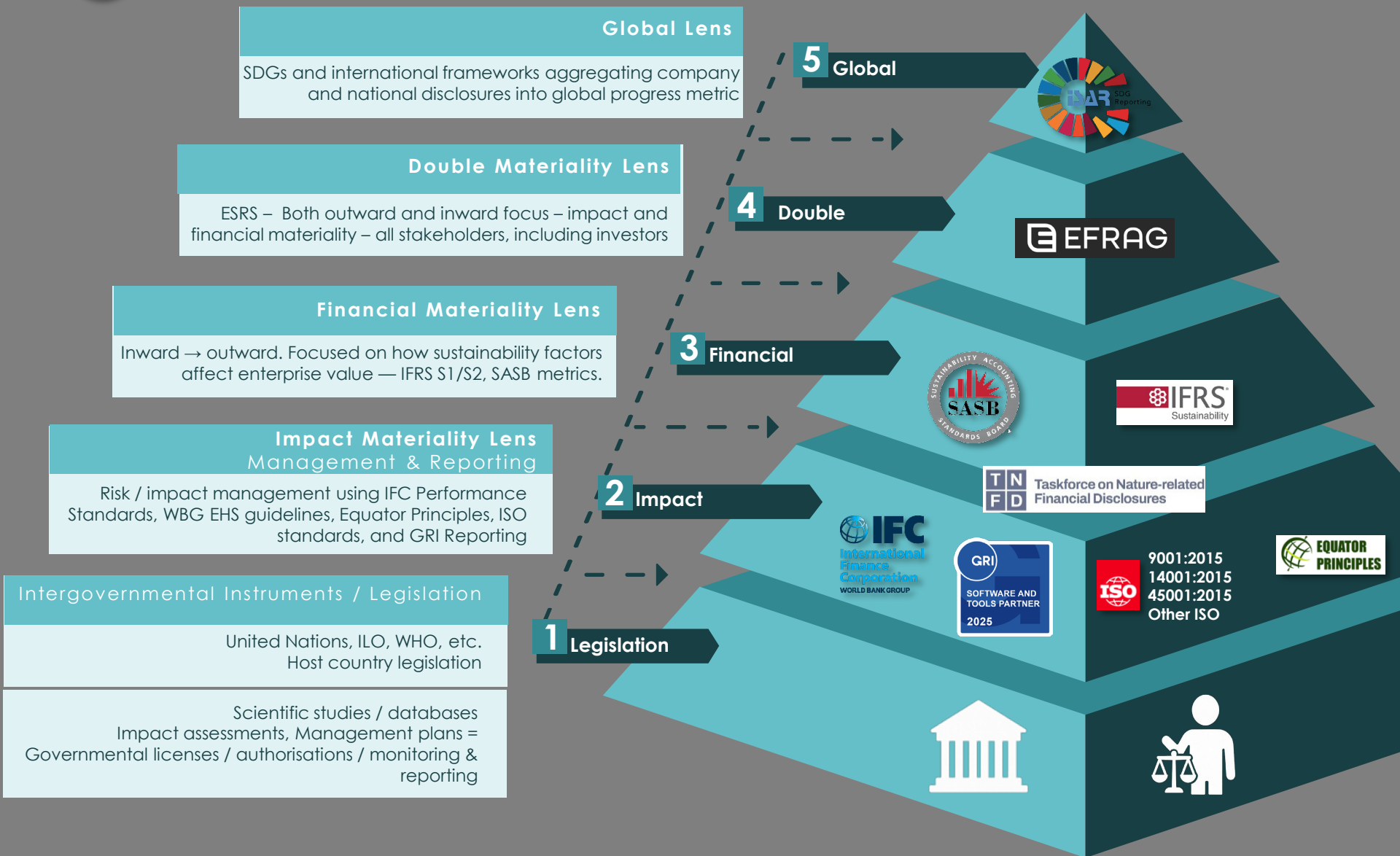
Reflections

Reflections focus on three guiding questions:

- How can existing national biodiversity and human-capital-related disclosures and statutory regulations be leveraged to facilitate the preparation of disclosure on these topics?
- How can enterprise-level performance information be aggregated to support national SDG reporting?
- What practical insights from the private sector might standard setters consider to advance harmonisation beyond interoperability?



Why & Where?





Why & Where?

Global Lens

SDGs and international frameworks aggregating company and national disclosures into global progress metric

5 Global

Double Materiality Lens

ESRS – Both outward and inward focus – impact and financial materiality – all stakeholders, including investors

4 Double

Financial Materiality Lens

Inward → outward. Focused on how sustainability factors affect enterprise value — IFRS S1/S2, SASB metrics.

3 Financial

Impact Materiality Lens Management & Reporting

Risk / impact management using IFC Performance Standards, WBG EHS guidelines, Equator Principles, ISO standards, and GRI Reporting

2 Impact

Intergovernmental Instruments / Legislation

United Nations, IUCN, ILO, WHO, etc.
Host country legislation

1 Legislation

Scientific studies / databases
Impact assessments, Management plans =
Governmental licenses / authorisations / monitoring & reporting

